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ABSTRACT

This publication presents comprehensive, comparative expenditure data by local school system for the whole United States for the 1969-70 year and compares four decades of progress in school finance. The analysis in the document permits a view of State and national progress toward reducing or eliminating financial inequality and of the magnitude of the equalization task. The report considers such questions as: How many additional dollars would be needed to support all children in a State or the nation at the expenditure level where a quarter, half, or three-quarters of the children of the nation are now supported? Has the task of raising low expenditure school districts to a standard such as the U.S. median expenditure level become easier or more difficult over the past 10, 20, 30, or 40 years? Do variations in expenditures relate to school system enrollment size? How do the States vary in financial ability or educational load? Numerous graphs and tables appear throughout the document. (Author/DN)

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Profiles in School Support, 1969-70

by
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Foreword

This publication *Profiles in School Support, 1969–70* is the fifth in a series, which is the only comprehensive and comparative attempt to present expenditure data by local school system for the whole Nation. Four decades of progress in financing schools are compared.

In this report several questions are considered; for example: How many additional dollars would be needed to support all children in a State or the Nation at the expenditure level where a quarter, half, or three-quarters of the children of the Nation are now supported? What percent are these additional amounts of present spending, State personal income, property valuations? Has the task of raising low expenditure school districts to a standard such as the U.S. median expenditure level become easier or more difficult over the past 10, 20, 30, or 40 years? Do variations in expenditures relate to school system enrollment size? How do the States vary in financial ability, or educational load? This report of expenditure data by local school system for 1969–70 is directed at these questions.

Interest in the variations in school expenditures among States and among local school systems within States has greatly intensified in recent years. Dr. Arthur Wise in *Rich Schools, Poor Schools: The Promise of Equal Educational Opportunity* called attention to the possibility of a legal challenge, under the Fourteenth Amendment to the U.S. Constitution, to State plans for distributing funds to local schools. His argument was based on data for 1959–60 presented in the previous U.S. Office of Education series of decennial reports on the inequalities in the financial support of public elementary and secondary education in the United States. Serrano vs. Priest in the California Courts brought the possibility to an actuality that made the general public aware of the variations in school expenditure among States and among school systems within States.

Although some States have changed their finance plans since 1969–70 and although major attention is being devoted to financial plans different from the traditional foundation program, the analysis herein permits a view of State and National progress toward reducing or eliminating financial inequality and of the magnitude of the equalization task.

Dorothy M. Gilford
Assistant Commissioner for
Educational Statistics

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CHAPTER I

Variations in Expenditures for Public Elementary and Secondary Education

Variations in school expenditures have long concerned the public, school officials, and school finance experts. The inability of local school systems to provide equal, or at least comparable, funds per child for equivalent needs has been a major barrier to the goal of equal educational opportunity. Reports and studies of school finance have devoted considerable attention to the development of plans to alleviate these differences. Awareness of them and of changes from year to year have been important tools in achieving a more equitable distribution of school funds within the States.

Disparities among States and school systems in the ability to finance schools were pointed out by U.S. Commissioner of Education William T. Harris in 1905.[1] Harris measured State ability by the reported valuation of all real and personal property per capita and the daily earnings per inhabitant to reflect the differences in capacity to pay. John K. Norton,[2] in a study for the National Education Association, combined two major series in measuring the relative economic abilities of the States. The 1922 census figures on State tangible wealth and the 1919-21 National Bureau of Economic Research estimates of State income.

The National Survey of School Finance[3], charged by the Congress to examine carefully variables in the financing of education, undertook to measure not only the variation in ability but also the variations in effort and in school expenditures. This survey did much to develop the techniques used to evaluate school expenditures and the methods of presenting them. The Office of Education has continued on a 10-year cycle since 1929-30 to provide similar data to interested citizens, school officials, and school finance researchers. This publication, with data for 1969-70, is the fifth in the series.

The National Survey of School Finance publication indicated rather large variations in expenditures that existed in 1929-30 and in 1931-32 for the 33 States included. In the later studies, data for all States were included. The 1939-40 volume, which showed the situation before World War II, revealed that though there was decreased reliance on the property tax and a large shift to State support, substantial variations still existed. The 1949-50 study charted the effect of the war years and the lessening of variations among States as income of the States became more equal and State support as a percentage of total funds continued to increase. In these three publications, the change in the number of pupils and classrooms varied State by State but the national totals remained about the same. The period from 1949-50 to 1959-60 showed a growth in school-age population, the percentage of funds from the State remained constant, and local school systems were under constant pressure to provide more classrooms in which to house these pupils. Percentagewise, within-State variation continued to decline, but the dollar difference between the high and low expenditure school systems increased.

This study for 1969-70 covers a period which saw a dramatic increase in funds from Federal sources through The Elementary and Secondary Education Act of 1965, large increases in the amount and percent of funds from State sources for some States, court challenges to State fund distributions citing that equal provision of funds was not achieved, and special attention devoted to provision of education to minority and inner-city youths equal in quality to that provided in suburban schools.

The main purpose of the studies cited above is to show the variations in expenditures among States and school systems in order to encourage more adequate support and fairer distribution of funds. Not every school system or every State, has the same financial resources per child to provide for elementary and secondary education, nor does every school system and every State make the same financial effort. Both factors account for the observable differences in expenditures. Variations in expenditures among States and among city school systems were presented in the *Biennial Survey of Education* from 1917 onward, but it was not until the *National Survey of School Finance* in 1933 that variations in expenditures among school systems within a State were presented for most of the school systems in the United States. That survey concentrated on developing measures of need and translating expenditures into comparable units for comparisons among States.

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[1] W. T. Harris. "The Political Economy of School Finances." *Educational Review* 29: 486-503; May 1905.

[2] John K. Norton. *The Ability of the States to Support Education*. Washington, D.C.: National Education Association, 1926. 88 p.

[3] Paul R. Mort and Research Staff, National Survey of School Finance, American Council on Education. *State Support for Public Education*. New York: Bureau of Publications, Teachers College, Columbia University, 1933. p. 44-89.

The presentations of the National Survey of School Finance unified many of the major concepts of school finance and the methods of providing funds for schools. The development of the classroom unit, or the weighted pupil unit, as the standard for measuring school expenditures was a significant contribution. The classroom unit not only allows an examination of the variation in school expenditures but, as a measure of educational load in distributing State funds, provides a test of the adequacy of established State support plans as well as a method for revising these plans.

The classroom unit or weighted pupil unit as a measure of educational load of local school districts has proved to be best on a number of counts, of which the following are among the most significant: (1) It takes into account variations in costs due to differences in size of school systems, (2) it measures need equitably for systems in the same size group, and (3) it considers that under prevailing practice secondary education has greater unit expenditures than elementary education.

The National Education Finance Project,[4] developed weightings for pupil groups that have larger costs than the normal elementary and secondary groups, but lack of data for school systems precludes the use of these weightings. The President's Commission on School Finance[5] called attention to the need for a more refined cost-of-education index for States and school systems across the Nation but since none exists, no allowance for cost differentials can be made in this study.

Expenditures for transportation and for school buildings were excluded from the comparison since they do not contribute directly to activities in the classroom. Transportation expenditures, necessary to ensure that pupils living beyond walking distance from the school are brought safely to the classroom, vary according to the density of population, number transported, and system organization in a State. Variables in the physical characteristics of local school systems will directly account for differences in transportation expenditures.

Although the housing of pupils is an important aspect of the operation of schools, expenditures for constructing school plants, either in the form of debt service or direct outlays for constructing buildings, are excluded because they occur irregularly. A school plant may last for 50 years, and a new plant may not be built more than once in 50 years. Expenditures for the provision of school facilities may vary from zero for some years to the full cost of a building in a single year under a pay-as-you-go plan.

These considerations lead not only to the examination of variations among school systems in terms of current expenditures per classroom unit, but also to the separation of State support for education into three classes: general current expenditures, transportation, and capital outlay. It is easier to devise standard methods of apportioning funds for each type of expenditure and to take into account local variations beyond the control of the local school board than to consider total expenditures of school systems without such separation. Expenditures for these three classes are more meaningful than total expenditures in the sense of a partnership financing of local education.

Plans whereby State governments in partnership with local school systems provide funds for a basic program constitute a major attempt to achieve relatively comparable education in every community. Such plans seem in part to derive from and answer deeply-held public expectations. Parents—wherever they may live expect their children to have progressed to some defined academic level as he finishes each grade. College-entry requirements emphasize that children are expected to achieve some standard level in public elementary and secondary education.

While public education is held to be a standard form of activity to be provided equally in each State or community, public elementary and secondary school programs in practice vary almost as much as the communities that fund and offer them. State finance plans are generally designed to reduce these differences by assuring a certain amount of funds per child for a basic program in every system of the State. This entails the provision of proportionately more State money for the less wealthy school systems. This basic program, frequently called the minimum or foundation program, is intended to provide a standard amount and quality of instructional services for all the children of the State, by guaranteeing a basic amount per unit of educational need from combined State and local sources in each system in the State.

These State school finance plans recognize a measure of need in calculating allotments to the local school systems. Educational need may be measured in terms of numbers of pupils, teachers, school buildings, salaries, and costs; but the weighted and technically defined classroom unit is probably the potentially most equitable measure of need for State and local revenues for the public school systems.

Plans for distribution of State school funds usually are predicated on a presumed relationship between expenditure level and quality. Studies over the years have shown this relationship to be high:

> Expenditure level has proved to bear the most consistently high relationship to school quality of any single measure that has yet been identified.[6]

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[4] *Planning to Finance Education*, Vol. 4, National Educational Finance Project, 1971, Gainesville, Fla., p. 20. *Planning School Finance Programs: A Study Guide*, National Educational Finance Project, Gainesville, Fla., 1972 gives illustrative weights.

[5] p. 38, *Schools, People and Money: The Need for Educational Reform*, The President's Commission on School Finance, Final Report, Washington, D.C., 1972.

[6] William S. Vincent, "Quality Control: A Rationale for Analysis of a School System," *IAR Research Bulletin*, New York: Institute of Administrative Research, Teachers College, Columbia University, January 1961, Vol. 1, No. 2.

As stated, previous and current studies of expenditures per classroom unit reveal wide differences. Implied in these differences is a corresponding variation in the quality of the educational program of the communities and States. However, such generalizations should be avoided as a test of individual school system performance. The public may pay relatively low salaries yet secure the services of well-qualified teachers, receiving much more than normal value for its money. In other instances, some of the variation in expenditures can be traced to price-level differences, as in Alaska where prices are high. Price differences may account in part for the relatively high expenditure of large city school systems such as the District of Columbia, compared with overall State estimates. A combination of unsatisfactory conditions may produce a high expenditure, yet the quality of the program may be low. However, it is generally recognized that a higher expenditure is a concomitant of a better quality education program.

Variations in expenditures in a State aid in identifying possible low- and ~~high~~-quality program systems and give information about the effectiveness of the State plan for financing education. Hence, an objective for this kind of study is to assess whether each State's educational finance program assures to each child, wherever he may live, equal education opportunity. When data for local school systems throughout the Nation are analyzed, differences among the States as well as differences within the States can be examined.

In this study, the Strayer-Haig-Mort foundation program has been assumed as the essential model of State-local partnership financing. In recent years, the adequacy of this foundation model to equalize educational opportunity has been challenged in studies and in court cases. Some school finance experts have proposed full-State funding as preferable, others have proposed "power equalization" or "equalized percentage matching;" still others have called for "resource equalization." Despite the widely varying terminology and the real differences among these varied proposals, the essential elements required for analysis of State-aid plans and the proposing of new plans remain approximately the same. The similarity of the plans can be shown mathematically, and any inadequacy probably comes because of the funding levels of the plans. When the basic elements are kept comparable, the amounts of funds computed by these plans are equal.

All the plans require that the State legislature establish an expenditure level which it will support fully in the full-State support model, or which it will support at some percentage in the foundation program—"Power equalization," "resource equalization," or "equalized percentage matching." The State's share of total expenditure will vary under each of these plans for the State as a whole and under any one of these plans for each of the school systems within a State.

Under full-State support, there is no local contribution. Under the typical Strayer-Haig-Mort foundation plan, the local contribution is specified as a single tax rate on local property. The tax rate is established (if complete equalization is the goal of State support) as the rate which provides the foundation program level in the wealthiest school system of sufficient enrollment size for the State, when school systems are arranged by property valuation per unit of educational need from lowest to highest. The foundation plan provides the established foundation level if the local school system levies the prescribed local tax rate. The foundation plan places the statewide average property valuation per unit of educational need behind each pupil in every school system to the extent of the foundation level.

"Equalized percentage matching" places the statewide average property valuation per unit of educational need behind each pupil for his education in every school system, but to any expenditure level that the State cares to provide support. Expenditure levels within the State-local partnership can differ considerably with variation in local effort. "Equalized percentage matching" has the same components as a Strayer-Haig-Mort foundation plan but expresses them in the State-local partnership as a State and local share. Neither a foundation level nor a local tax rate is established. Nonetheless, for any given foundation level, a local tax rate is implied in the local share and the implied local tax rate is identical to that of the Strayer-Haig-Mort foundation plan for that foundation level. Under "equalized percentage matching," the local school system by the tax rate it levies, establishes the expenditure level of the State-financed program.

"Resource equalization" begins with a guaranteed amount of property valuation per unit of educational need which results in a given foundation level at a given tax rate. State funds are limited to school systems with property valuations below the guaranteed amount. "Resource equalization" differs from the foundation plan and "equalized percentage matching" in that redistribution of funds by the State is based upon the "guaranteed amount" instead of being based upon the statewide average property valuation per unit of educational need as the redistribution does in the foundation plan. "Resource equalization" will be the same as "equalized percentage matching" if the "guaranteed amount" is equal to the statewide average property valuation per unit of educational need.

"Power equalization" establishes a schedule of expenditure, or foundation levels, which the State will support if the local school system levies the corresponding required local tax effort. If the schedule of expenditure levels and corresponding local required tax rates increase or decrease proportional to the local required tax rate on the statewide average property valuation per unit of educational need, "power equalization" is identical to "equalized percentage matching." "Power equalization," however, need not assume a linear relationship between local required tax rate and foundation level as "equalized percentage matching" does. The major contribution of "power equalization" is the breaking of this linear relationship, and the supporting of services or "resource equalization" with each local required tax rate having its own "guaranteed valuation."

Under "power equalization," the redistribution of State funds takes place around the statewide average revenue, that is, the average statewide local tax rate times the statewide average valuation per unit of educational need. Thus, the expenditure level supported by State and local funds is that expenditure level which corresponds to statewide average revenue. For that expenditure level, there is a corresponding required local tax rate and "guaranteed amount" of property valuation per unit of educational need. Using the guaranteed amount of valuation and the local tax rate, an equivalent foundation plan at statewide average valuation can be determined.

The variations in finance plans discussed above permit States to tailor their participation in the State-local partnership. While advocates of proposals more recent than the foundation plan hope that their variation will provide more equal resources per child than the foundation plan does, no empirical analysis can be made at present because of the small number of adoptions. Nonetheless, the data on expenditure levels and their variation provide a benchmark from which to make such studies in the future. Furthermore, the range of expenditure levels provides information useful to developing "power equalization" schedules if such are desired. Amounts required to raise school system expenditures to certain levels indicate the magnitude of the task if full-State funding is undertaken at other than the average expenditure level. The median expenditure level per classroom unit serves foundation plan advocates, and that level and its corresponding percentage of revenue from local sources indicate "guaranteed amounts" of property valuation for "resource equalization" plans. The majority of the discussion in this study is directed toward the expenditure level required for an adequate foundation level of support for local school systems because that is the more familiar term to school officials and because such a foundation level, or a series, is implied in almost all proposals for State-aid plan reform. The logic of the Strayer-Haig-Mort foundation plan called for the median expenditure level as the appropriate level of State support because that was the minimum level that half of the State's citizens found adequate for their children, and therefore is a level that should be adopted for all children. In other words, the norm was based on average practice but the median rather than the mean was used so that raising lower expenditure school systems would not get to the average, or the goal which State support sought to attain. However, this theoretical norm was modified in actual practice in a number of States over time.

Many persons today advocate State spending on all children at a much higher level. For those persons and for others, State spending levels at the 75th, 90th, and 95th percentiles as well as the entire distribution of expenditures are given. In addition, funds required to raise school systems to selected national percentiles and selected thousand dollar amounts are given. While the text of this study follows more traditional lines of the foundation plan, the data can be useful to persons with different perspectives of appropriate State finance plans.

Scope of the Study

Data on classroom unit expenditures presented in this study were obtained from the responses of 4,904 operating school systems representing a stratified random sample of the 17,432 operating systems identified for the Nation in the 50 States and District of Columbia in 1969-70.[7] Information on staff positions, pupil attendance, expenditure, and revenue receipts was gathered and processed as further detailed in the appendix. Care was taken in the design of this study to assure that the data would permit the development of an accurate national summary of school expenditure levels and also make it possible to extend the data so as to obtain the State-by-State profiles of school expenditures required to continue this series of decennial reports.

The sampling plan and the precision of the sample are presented briefly in the appendix. The reader should recognize that the data presented are subject to sampling variation. The degree of sampling variation is presented in the appendix and not with each table.

"Current expenditure per classroom unit," as used in this study and the earlier studies in this series, includes only current expenses of school systems for the operation of the instructional program including expenditures for local district administration, instruction, attendance and health services, maintenance and operation of plant, and district contributions to employee retirement and other "fixed charges." Amounts for pupil transportation, school lunches, community services and tuition payments to other systems are excluded, as are amounts for capital outlay and debt service. This modified expenditure base has been adopted because some school system obligations for other than classroom operation may at times be quite extensive. In some systems they actually limit the funds available for classroom instruction. Since educational quality is usually related to the amount expended for instructional services, amounts not directly related to these are omitted in the calculation of expenditures per classroom unit.

This study provides an analysis of the estimated $30.2 billion expended for classroom operation in the Nation's public schools operating during the 1969-70 school year.

Variations in Classroom Unit Expenditures

Expenditures per classroom unit vary both within and between school systems. Since educational statistics are not available for individual classrooms, calculation on this basis is impossible. Averages for school systems are used and no information is given about averages for school buildings or amounts for individual classrooms.

The number of classroom units to be assigned to a school system was based upon national standards applied to the average daily attendance of the individual school system. The expenditure per classroom unit was derived by dividing the amount expended for the operation of the instructional program by the calculated number of classroom units. Classroom units are based on the prevailing practice of average number of pupils per teacher for elementary schools and for secondary schools with a further allowance for schools with fewer than 700 pupils. Prevailing pupil-teacher ratios for the Nation by enrollment size and type of pupil was used.

Since the methods for computing classroom units are basically the same as those that Mort developed on 1929-30 data, this series of decennial studies provides a longitudinal analysis at the State level with reasonable validity. As more refined measures of educational need are developed, later decennial reports may adopt them and show differences between new methods and the traditional methods of measurement. Data available for 1969-70 on handicapped pupils would permit separate calculation of classroom units for the handicapped. Such separate calculation for 1969–70 of handicapped classroom units would show the effect of more refined cost allowances.

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[7] U.S. Department of Commerce. *Public School Systems in 1960*. State and Local Government Special Studies 44, G-SS No. 44, November 3, 1960. 31 p.

Classroom units derived in this way for the sample school systems were inflated according to the sampling formula to obtain State and national totals, such as those for the total classroom units shown in the following United States profile and in column 3 of the accompanying table. More information about this procedure is given in the appendix.

Figures in the tables and charts are averages and, like all averages, derive from higher and lower amounts. The averages, therefore, cover up differences within systems. Extensive variation in actual expenditures for any one classroom unit may exist within any one school system as systems allow for special classes for handicapped, vocational, or other special instruction and course work. Some schools and classrooms in a system may also require extensive psychiatric services, unusual maintenance expenses, or any combination of many other requirements. Though these differences exist the inability to disclose such variation represents no real loss in this study, since the purpose is to survey school system wide average classroom unit expenditures.

Profiles of average expenditures per classroom unit were constructed using a scale of dollars expended per classroom unit along one axis, and cumulative percentage of classroom units along the other. Average expenditure amounts per classroom unit for the school systems of the Nation are presented in the accompanying summary profile. Both visual and numerical evidence of the support differences for the children in local school systems are presented.

United States Profile

This profile shows that the school system at the median classroom unit expenditure level expended $13,531 per unit, but the average classroom unit expenditure for individual systems in the study ranges from as low as $1,949 to as high as $56,218. (See Selected Items accompanying the profile.) It [illegible] the lowest and highest system expenditures per classroom unit could be beyond the range of values obtained from a sample.

The 2 percent of the classroom units of the United States with the lowest support level are below $7,045, while the 2 percent with the highest support level are above $25,381. The average expenditure for the middle 50 percent of the classroom units of the Nation ranged from $11,035 to $16,289. If these dollar differences reflect quality differences, parents would naturally prefer to have their children attend classrooms supported at higher expenditure levels.

The position of the largest cities can be clearly seen on the U.S. profile, since they contribute to a taller riser for the steps at which they fall. For instance, New York City (and several small school systems) are within the $22,500-to-$22,749 level, between 93.74 percent and 96.58 percent. Separate profiles showing the expenditures per classroom unit and supporting tables are included in this report for all continental States. Hawaii and the District of Columbia, having only one school system, and without variation of expenditure level are not reported separately, since averages were calculated for school systems.

The general format of the U.S. profile has been adopted for profiles throughout the report. In these displays of data, intervals of $1,000 are indicated; a finer distribution with intervals of $250 is used in charting the data and in presenting the tabular data which accompany the State profiles.

Meaning and Use of the Profile

The U.S. profile on page 6 includes a typical profile of school expenditures per classroom unit and the data used in its preparation, as well as a presentation of 14 Selected Items of information helpful in the interpretation of the profile. Each step along the horizontal scale is equal to $250 per classroom unit. The vertical distance of the riser (the height of each step above the one below) is proportional to the total classroom units within each $250 group. Risers are located at the beginning of each category; for example, all systems having a current expenditure per classroom unit between $16,000 and $16,249 are plotted at $16,000, the beginning value for the category.

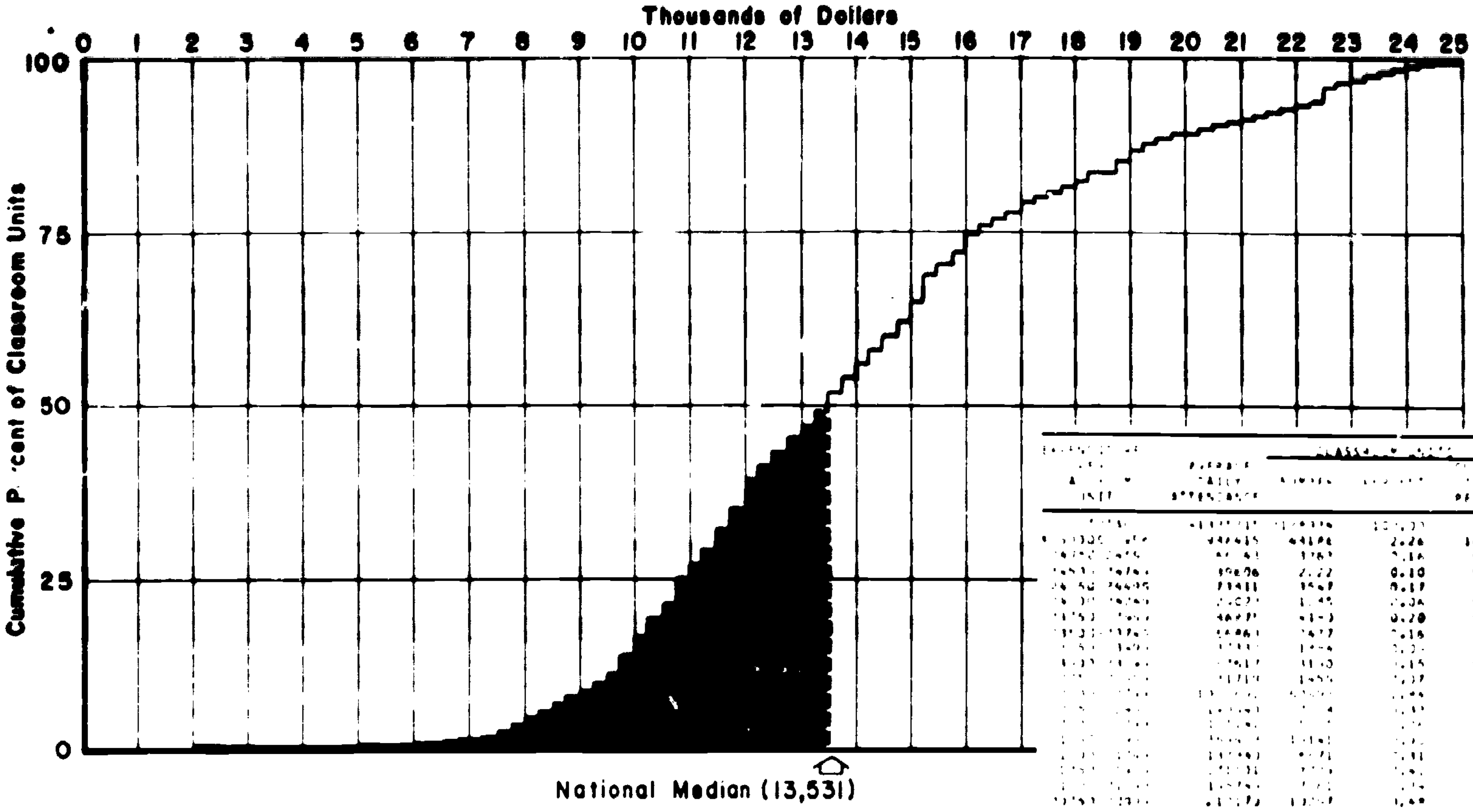
Perhaps an understanding of the U.S. profile may best be obtained by considering each step as a part of a stairway. Of course, this is a rather unusual stairway, since the height of the risers (proportional to the number of classroom units) for each of the steps can vary widely. At the $16,000–$16,249 category, a downward look indicates that 72.20 percent of the classroom units lie at lower levels. An upward look indicates that 27.80 percent of the classroom units lie above. This particular step represents 2.53 percent of the classroom units of the Nation. Horizontal and vertical lines drawn on the U.S. profile give a ready reference in the identification of selected points and values and the distribution of classroom unit expenditure levels.

Tabular data to the right of the profile present the expenditure level data used in the profile (the cumulative percent of classroom units which lie below a designated interval), as well as the average daily attendance of the classroom units at the various levels, the number and percent of classroom units of the Nation which lie within each respective expenditure interval, and the average ratio of the revenue from local and intermediate sources to the total revenue for public school support for school systems with classroom unit expenditures reported at the specified levels.

The last column in this table gives the percentage of funds from local including intermediate sources in comparison with total revenue from all sources, including Federal support and State grant distributions. Unlike the expenditure figures which are limited to expenditures for the operation of the instructional programs, the revenue percentages are based on revenue received for any school services such as capital outlay, debt service, pupil transportation, and school lunch, but exclude receipts such as those from borrowed funds, sales for food services, incomes from student-body activities, funds from incoming transfers, and sales of school property and insurance adjustments.

One important aspect of each stairway is the steepness of the steps. The national profile represents a long stairway which stretches out over a long range of expenditure levels. This, of course, means that classroom unit expenditures in the school systems of the Nation range from very low to very high amounts. Where the steps are steep, the range in expenditures is relatively narrow.

United States Current Expenditure Per Classroom Unit, 1969-1970



[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Selected Items

[illegible]	[illegible]

The profile also graphically indicates the **relative additional financial effort required if** expenditure levels below the median (that level at which there is an equal number of classroom units both above and below) are to be raised to the median level. Such additional requirement is illustrated by the shaded area of the profile located to the left of the median expenditure level and under the stairway. Of course, the extra financial effort required to raise 1969–70 classroom unit expenditures which are below any specified level to that level may easily be ascertained by dropping a vertical line from the point of that level on the stairway to the base line. Located between this vertical line and the stairway is the area which corresponds to the added financial requirement.

State Median Levels of Support

The median expenditure per classroom unit for the school systems in the States ranged from a high of $22,663 in New York to a low of $7,861 in Alabama. (These and the other State figures are given in the table which accompanies chart I.) Thus the median classroom unit expenditure in New York was 2.9 times that for Alabama. Previous studies show that these ratios from high to low State median were 3.4 to 1 for 1959–60, 5.3 to 1 for 1949–50, and 9.2 to 1 for 1939–40. It is apparent that the relative difference between high and low State medians is shrinking.

This apparent improvement does not warrant complacency. Although the ratios speak eloquently of progress, dollar amounts give testimony of growing disparity. For 1939–40, the dollar spread from the low to the high State median was about $3,700 per classroom unit, for 1949–50, nearly $6,200, for 1959–60, about $8,900, and for 1969–70, $14,800. Or, interpreting these data in other terms, for the period from 1939–40 to 1949–50, the lowest State median classroom unit expenditure increased about $1,000 while the highest State median increased approximately $3,500; for the period from 1949–50 to 1959–60, the lowest median increased about $2,200, while there was an increase at the highest of nearly $4,600; for the period 1959–60 to 1969–70, the low median increased $4,200 and the high median, $10,100.

The general format of chart I is similar to that of the profiles shown throughout this report, with the level of expenditure per classroom unit indicated by the scale at the top of the chart and the percent of classroom units noted on the vertical scale at the left. Variations in the height of the step risers for chart I give a visual picture of the relative proportion of the Nation's classroom units in each of the States. Unlike the typical profile, the median expenditure level for each of the States is charted as close to the precise State median value as possible, rather than at the beginning of an expenditure level step. Also included with the chart are figures giving median expenditures in the States together with numbers and percents of classroom units for the States, and a map showing median expenditure levels for the States.

Colorado, the State nearest the national median expenditure level in 1949–50, moved up the scale, relinquishing this position to Indiana which moved down in 1959–60. Both Colorado and Indiana moved down between 1959–60 and 1969–70, and Arizona, which also moved down from 1959–60, became the State nearest the national median expenditure level for 1969–70.

The 13 highest State expenditure medians are in six Eastern States (Connecticut, Maryland, Massachusetts, New Jersey, New York, and Rhode Island), three Western States (California, Oregon, and Washington), two in North Central States (Illinois, Michigan), and in Alaska and Hawaii. Generally, the lowest State medians are in the Southeast. Exceptions include Louisiana and Florida, which have medians higher than their neighbors, and Idaho, Oklahoma, South Dakota, and Texas, where the median expenditures are in the same general class as those of the Southeast.

Table 1 gives the comparative gains in State median expenditure per classroom unit 1959–60 to 1969–70. All of the States show increases in median expenditures. Twenty-eight States show greater percentage gains in their State median than the national median, which increased 80 percent. The largest gain is in Kentucky which increased its median expenditure 166 percent. Arkansas, Georgia, Hawaii, Kentucky, Maine, Mississippi, Nebraska, North Carolina, South Carolina, Vermont, and West Virginia have a 1969–70 median expenditure more than twice the 1959–60 median expenditure. Nevada, with an increase of 31 percent, has the smallest increase. Eleven States—Arkansas, Georgia, Hawaii, Kentucky, Maine, Mississippi, Nebraska, North Carolina, South Carolina, Vermont, and West Virginia—increased their State medians by 20 percentage points or more than the national median percentage increase. All of the States with a minus figure in column 5 had percentage increases in their State medians less than the percentage increase in the national median.

Changes in State Medians

The tabular data accompanying chart I list the States in decending order of expenditure per classroom unit. Thus, the States may be assigned ranks from 1 to 51, beginning with New York having the highest amount per classroom unit and ending with Alabama. When these ranks for the States are compared with corresponding ranks 10 years earlier, success or failure to keep pace with trends in expenditures per classroom unit becomes apparent.

In such comparison, the States which have moved eight places or more to a lower numerical rank because of relatively higher median expenditure per classroom unit include Hawaii, Iowa, Maine, Michigan, Nebraska, North Carolina, and Washington. States which have dropped eight places or more to a larger numerical rank because of relatively lower median expenditures per classroom unit include Colorado, Delaware, Louisiana, Nevada, New Mexico, Oklahoma, Texas, and Wyoming. These States have lost considerable ground when compared to achievements in other States.

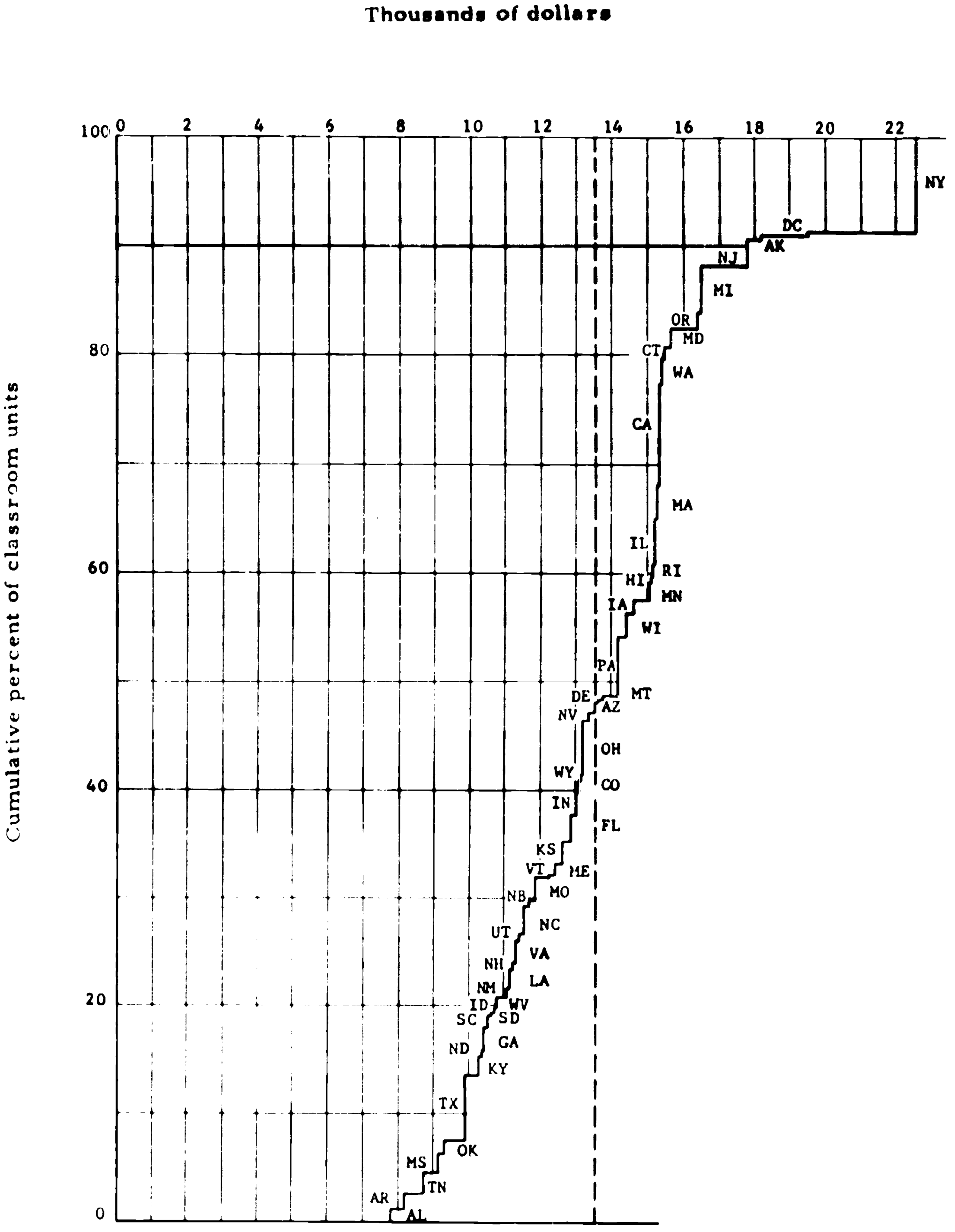
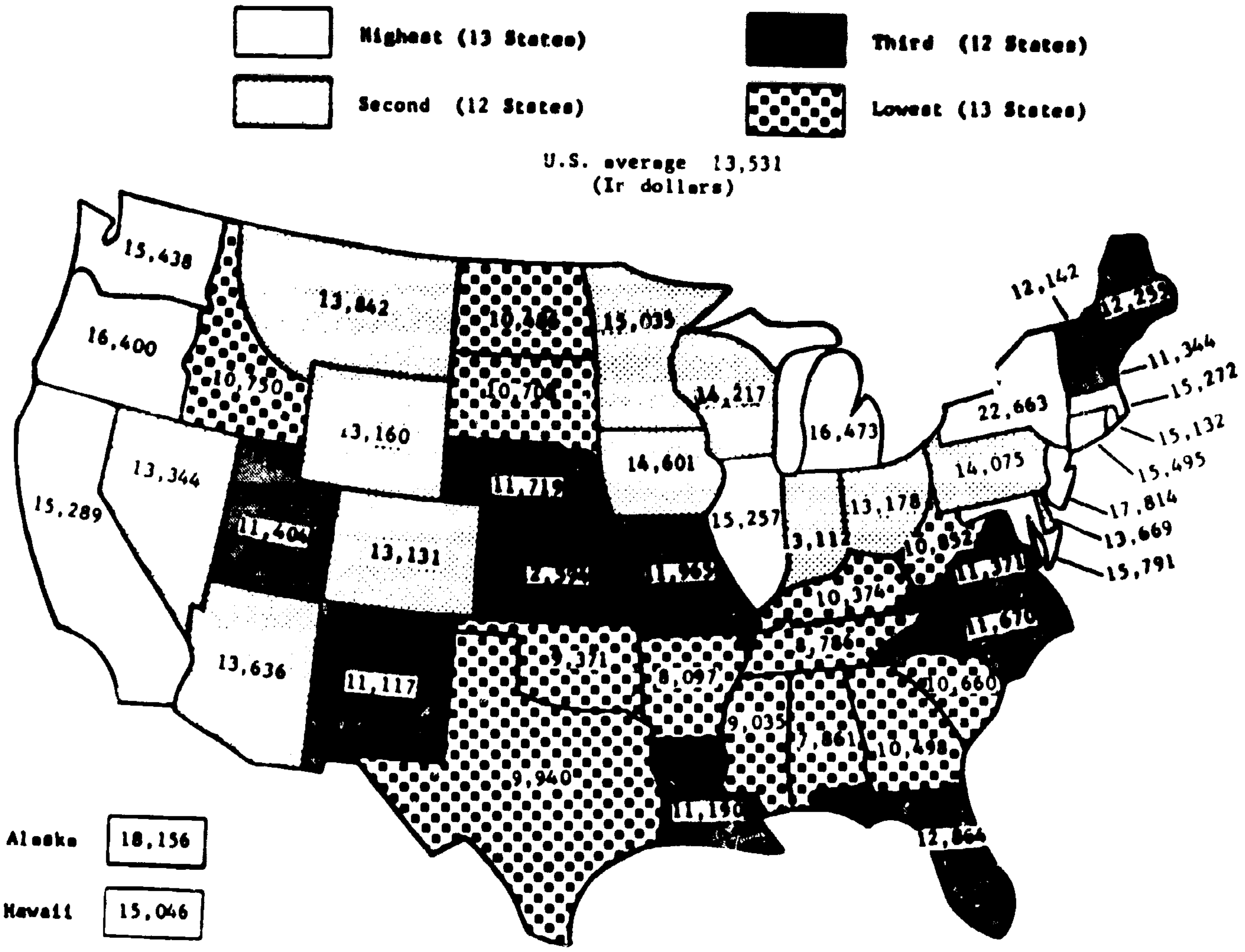


Chart 1. Median expenditure per classroom unit, by State, ordered by rank: 1969-70, United States


Highest (13 States)
Second (12 States)
Third (12 States)
Lowest (13 States)
U.S. average 13,531
(In dollars)
15,438
16,400
15,289
13,344
10,750
13,842
13,160
11,404
13,131
13,636
11,117
10,708
15,035
14,217
16,473
14,601
11,719
15,257
13,112
13,178
14,075
22,663
12,142
12,255
11,344
15,272
15,132
15,495
17,814
13,669
15,791
10,852
11,371
10,374
11,670
9,371
8,097
9,786
10,660
9,035
7,861
10,498
9,940
11,190
12,864
Alaska
18,156
Hawaii
15,046

State	Median expenditure	Classroom units		
		Number	Percent	Cumulative percent
1	2	3	4	5
UNITED STATES	$13,531	2,128,934	100.00	-
New York	22,663	174,624	8.20	100.00
District of Columbia	19,543	6,773	.32	91.80
Alaska	18,156	2,984	.14	91.48
New Jersey	17,814	63,269	2.97	91.34
Michigan	16,473	98,495	4.63	88.37
Oregon	16,400	22,424	1.05	83.74
Maryland	15,791	41,950	1.97	82.69
Connecticut	15,495	30,480	1.43	80.72
Washington	15,438	38,190	1.79	79.29
California	15,289	201,297	9.46	77.50
Massachusetts	15,272	55,459	2.61	68.04
Illinois	15,257	110,915	5.21	65.43
Rhode Island	15,132	8,631	.41	60.22
Hawaii	15,046	8,750	.41	59.81
Minnesota	15,035	44,873	2.11	59.40
Iowa	14,601	31,724	1.49	57.29
Wisconsin	14,217	46,812	2.20	55.80
Pennsylvania	14,075	108,760	5.11	53.60
Montana	13,842	8,363	.39	48.49
Delaware	13,669	6,147	.29	48.10
Arizona	13,636	20,008	.94	47.81
Nevada	13,344	5,901	.28	46.87
Ohio	13,178	111,484	5.24	46.59
Wyoming	13,160	4,443	.21	41.35
Colorado	13,131	25,865	1.21	41.14
Indiana	$13,112	55,658	2.61	39.93
Florida	12,864	67,255	3.16	37.32
Kansas	12,594	26,223	1.23	34.16
Maine	12,255	10,865	.51	32.93
Vermont	12,142	4,723	.22	32.42
Missouri	11,965	48,576	2.28	32.20
Nebraska	11,719	17,272	.81	29.92
North Carolina	11,670	53,661	2.52	29.11
Utah	11,404	14,137	.67	26.59
Virginia	11,371	49,559	2.33	25.92
New Hampshire	11,344	7,612	.36	23.59
Louisiana	11,190	38,046	1.79	23.23
New Mexico	11,117	13,215	.62	21.44
West Virginia	10,852	18,816	.88	20.82
Idaho	10,750	8,834	.42	19.94
South Dakota	10,708	8,577	.40	19.52
South Carolina	10,660	30,169	1.42	19.12
Georgia	10,498	47,232	2.22	17.70
North Dakota	10,486	7,380	.35	15.48
Kentucky	10,374	33,557	1.58	15.13
Texas	9,940	128,983	6.06	13.55
Oklahoma	9,371	30,518	1.43	7.49
Mississippi	9,035	25,225	1.18	6.06
Tennessee	8,786	41,812	1.96	4.88
Arkansas	8,097	22,626	1.06	2.92
Alabama	7,861	39,672	1.86	1.86

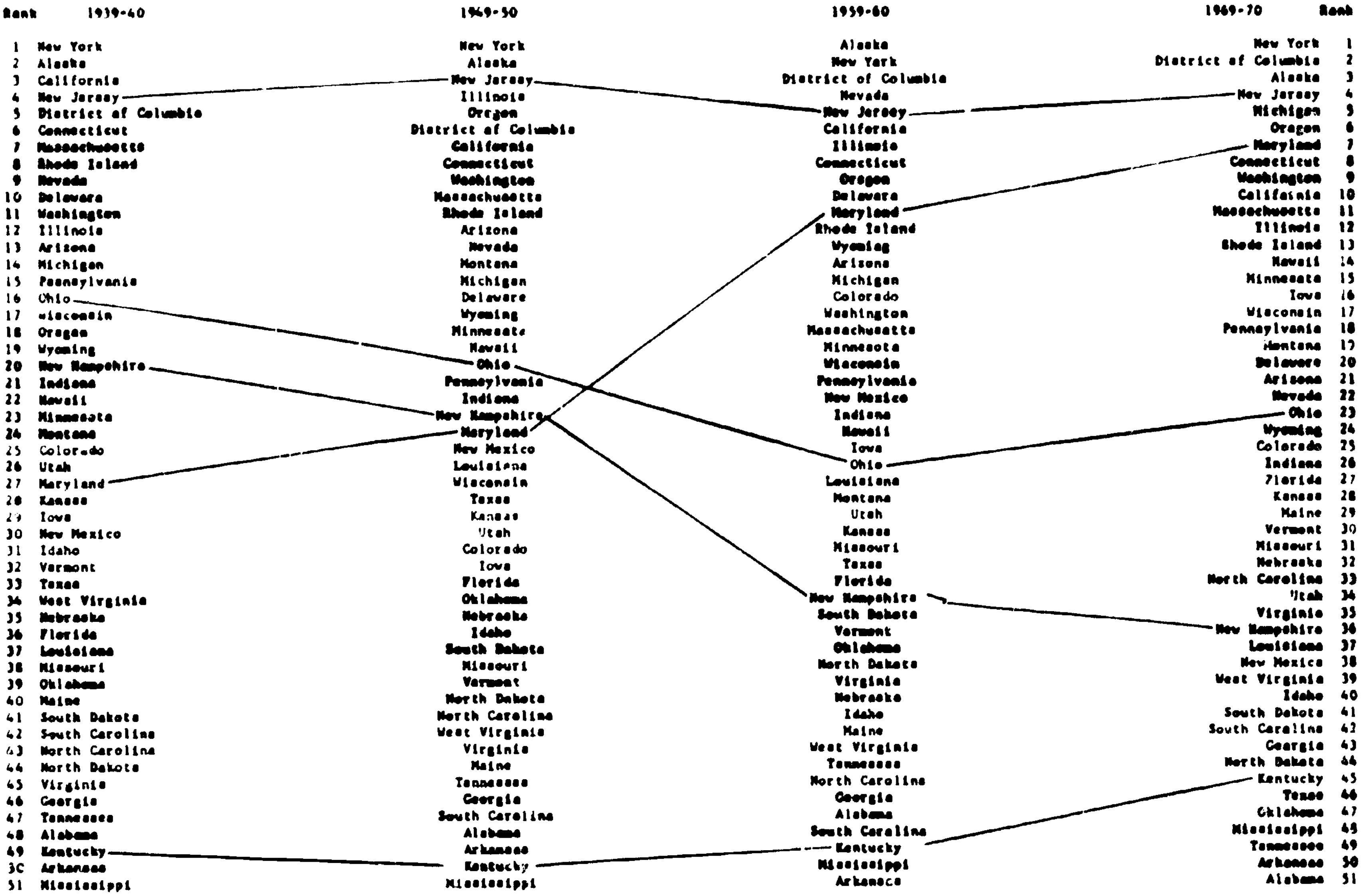
NOTE.--Detail may not add to totals due to rounding.

Table 1. Median current expenditure per classroom unit, by State: 1959–60 and 1969–70, United States

(Ranked by amount in col. 3)

State	Median current expenditure per classroom unit		Ratio of 1969-70 median to 1959-60 median	
	1959-60	1969-70	Value	As percent of national ratio
1	2	3	4	5
UNITED STATES	$7,528	$13,531	1.80	100
New York	12,215	22,663	1.86	103
District of Columbia	10,648	19,543	1.84	102
Alaska	12,542	18,156	1.45	81
New Jersey	9,785	17,814	1.82	101
Michigan	8,382	16,473	1.97	109
Oregon	8,796	16,400	1.86	103
Maryland	8,638	15,791	1.83	102
Connecticut	9,060	15,495	1.71	95
Washington	8,272	15,438	1.87	104
California	9,697	15,289	1.58	88
Massachusetts	8,238	15,272	1.85	103
Illinois	9,164	15,257	1.66	92
Rhode Island	8,563	15,132	1.77	98
Hawaii	7,393	15,046	2.04	113
Minnesota	8,190	15,035	1.84	102
Iowa	7,386	14,601	1.98	110
Wisconsin	8,102	14,217	1.75	97
Pennsylvania	7,999	14,075	1.76	98
Montana	7,225	13,842	1.92	107
Delaware	8,655	13,669	1.58	88
Arizona	8,434	13,636	1.62	90
Nevada	10,163	13,344	1.31	73
Ohio	7,299	13,178	1.81	101
Wyoming	8,446	13,160	1.56	87
Colorado	8,320	13,131	1.58	88
Indiana	7,458	13,112	1.76	98
Florida	6,639	12,864	1.94	108
Kansas	7,052	12,594	1.79	99
Maine	5,380	12,255	2.28	127
Vermont	6,019	12,142	2.02	112
Missouri	6,917	11,965	1.73	96
Nebraska	5,780	11,719	2.03	113
North Carolina	4,698	11,670	2.48	138
Utah	7,184	11,404	1.59	88
Virginia	5,870	11,371	1.94	108
New Hampshire	6,636	11,344	1.71	95
Louisiana	7,256	11,190	1.54	86
New Mexico	7,616	11,117	1.46	81
West Virginia	5,141	10,852	2.11	117
Idaho	5,469	10,750	1.97	109
South Dakota	6,084	10,708	1.76	98
South Carolina	4,090	10,660	2.61	145
Georgia	4,615	10,498	2.27	126
North Dakota	5,903	10,486	1.78	99
Kentucky	3,900	10,374	2.66	148
Texas	6,858	9,940	1.45	81
Oklahoma	5,965	9,371	1.57	87
Mississippi	3,756	9,035	2.41	134
Tennessee	4,735	8,[illegible]	1.86	103
Arkansas	3,645	8,[illegible]	2.22	123
Alabama	4,221	7,861	1.86	103

Chart 2.–Rankings of the States on median expenditure per classroom unit: 1939–40, 1949–50, 1959–60, and 1969–70, United States



Rank	1939-40	1949-50	1959-60	1969-70	Rank
1	New York	New York	Alaska	New York	1
2	Alaska	Alaska	New York	District of Columbia	2
3	California	New Jersey	District of Columbia	Alaska	3
4	New Jersey	Illinois	Nevada	New Jersey	4
5	District of Columbia	Oregon	New Jersey	Michigan	5
6	Connecticut	District of Columbia	California	Oregon	6
7	Massachusetts	California	Illinois	Maryland	7
8	Rhode Island	Connecticut	Connecticut	Connecticut	8
9	Nevada	Washington	Oregon	Washington	9
10	Delaware	Massachusetts	Delaware	California	10
11	Washington	Rhode Island	Maryland	Massachusetts	11
12	Illinois	Arizona	Rhode Island	Illinois	12
13	Arizona	Nevada	Wyoming	Rhode Island	13
14	Michigan	Montana	Arizona	Hawaii	14
15	Pennsylvania	Michigan	Michigan	Minnesota	15
16	Ohio	Delaware	Colorado	Iowa	16
17	Wisconsin	Wyoming	Washington	Wisconsin	17
18	Oregon	Minnesota	Massachusetts	Pennsylvania	18
19	Wyoming	Hawaii	Minnesota	Montana	19
20	New Hampshire	Ohio	Wisconsin	Delaware	20
21	Indiana	Pennsylvania	Pennsylvania	Arizona	21
22	Hawaii	Indiana	New Mexico	Nevada	22
23	Minnesota	New Hampshire	Indiana	Ohio	23
24	Montana	Maryland	Hawaii	Wyoming	24
25	Colorado	New Mexico	Iowa	Colorado	25
26	Utah	Louisiana	Ohio	Indiana	26
27	Maryland	Wisconsin	Louisiana	Florida	27
28	Kansas	Texas	Montana	Kansas	28
29	Iowa	Kansas	Utah	Maine	29
30	New Mexico	Utah	Kansas	Vermont	30
31	Idaho	Colorado	Missouri	Missouri	31
32	Vermont	Iowa	Texas	Nebraska	32
33	Texas	Florida	Florida	North Carolina	33
34	West Virginia	Oklahoma	New Hampshire	Utah	34
35	Nebraska	Nebraska	South Dakota	Virginia	35
36	Florida	Idaho	Vermont	New Hampshire	36
37	Louisiana	South Dakota	Oklahoma	Louisiana	37
38	Missouri	Missouri	North Dakota	New Mexico	38
39	Oklahoma	Vermont	Virginia	West Virginia	39
40	Maine	North Dakota	Nebraska	Idaho	40
41	South Dakota	North Carolina	Idaho	South Dakota	41
42	South Carolina	West Virginia	Maine	South Carolina	42
43	North Carolina	Virginia	West Virginia	Georgia	43
44	North Dakota	Maine	Tennessee	North Dakota	44
45	Virginia	Tennessee	North Carolina	Kentucky	45
46	Georgia	Georgia	Georgia	Texas	46
47	Tennessee	South Carolina	Alabama	Oklahoma	47
48	Alabama	Alabama	South Carolina	Mississippi	48
49	Kentucky	Arkansas	Kentucky	Tennessee	49
50	Arkansas	Kentucky	Mississippi	Arkansas	50
51	Mississippi	Mississippi	Arkansas	Alabama	51

Chart 2 graphically portrays the shifts in rank of the States from 1939–40 to 1949–50, from 1949–50 to 1959–60, and from 1959–60 to 1969–70. For example, New Jersey rose from No. 4 in 1939–40 to No. 3 in 1949–50, declined to No. 5 in 1959–60, and rose to No. 4 in 1969–70. Ohio moved from 16th to 20th to 26th and then rose to the 23d position in the latter 10 years. New Hampshire dropped from 20th to 36th in the 30-year period. Maryland made important gains by moving from rank 27 to rank 24 to rank 11, then up to rank 7. Similar analyses can be made for other States.

Range of Expenditures

The fact that the State median is an expression of average practice should be continuously kept in mind. States may have a large or small range for their school systems. Table 2 gives the proportion of classroom units within $4,000 intervals. For some States Idaho, Kentucky, North Carolina, South Carolina, and West Virginia large proportions of the classroom units are within only one of the $4,000 ranges shown in columns 3 through 14; that is, these States have 80 percent or more of their classroom units within one $4,000 interval. Each of these States has large administrative units. Other States--Missouri, New Jersey, New York, and Vermont--have substantial numbers of classroom units in two or more of the $4,000 ranges, indicating a wide range of expenditures. Each of these States has a large number of school systems, many of which are small. This study indicates that the make up of a State's school systems (few but relatively large school systems, or many small school systems) reflects significantly on the State's expenditure profile, based as it is on average practice in each school system.

Median current expenditure per classroom unit, and number and percent of classroom units within selected expenditure ranges, by State: 1969-70, United States

State	Median expenditure	Range of expenditure per classroom unit												Total classroom units
		Under $8,000		$8,000 to $11,999		$12,000 to $15,999		$16,000 to $19,999		$20,000 to $23,999		$24,000 or more		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
UNITED STATES	$13,531	95,456	4.48	644,038	30.26	797,660	37.46	363,000	17.06	170,126	7.99	58,603	2.75	2,128,934
Alabama	7,861	22,225	56.03	17,442	43.97	949	1.39	6	0	0	0	0	0	39,672
Alaska	18,156	0	0	0	0	283	9.50	2,076	69.64	622	20.86	0	0	2,984
Arizona	13,636	2,730	13.66	2,132	10.66	12,687	63.45	2,138	10.71	306	1.52	0	0	20,000
Arkansas	8,097	10,713	47.38	11,678	51.63	222	.99	0	0	0	0	0	0	22,626
California	15,289	0	0	4,039	2.00	133,507	66.33	50,046	24.86	7,002	3.48	6,684	3.33	201,297
Colorado	13,131	58	.22	8,929	34.55	12,027	46.52	4,569	17.67	268	1.04	0	0	25,865
Connecticut	15,495	0	0	2,734	8.97	14,716	48.30	9,357	30.72	2,397	7.87	1,262	4.14	30,400
Delaware	13,669	0	0	900	14.56	3,796	41.44	817	13.22	666	10.78	0	0	6,187
District of Columbia	19,543	0	0	0	0	0	0	6,773	100.00	0	0	0	0	6,773
Florida	14,864	611	.90	8,109	12.06	43,860	65.23	14,667	21.81	0	0	0	0	67,255
Georgia	10,498	0	0	35,302	74.74	11,924	25.26	0	0	0	0	0	0	47,232
Hawaii	15,066	0	0	0	0	8,750	100.00	0	0	0	0	0	0	8,750
Idaho	10,750	311	3.52	7,732	87.60	726	8.23	57	.65	0	0	0	0	8,834
Illinois	15,257	2,643	2.38	19,276	17.38	43,256	39.01	37,105	33.46	5,910	5.33	2,701	2.44	110,915
Indiana	13,112	814	1.46	18,736	33.67	33,164	59.64	2,397	4.30	512	.93	0	0	55,658
Iowa	14,601	0	0	2,425	7.65	20,265	63.90	6,091	19.22	667	2.10	2,259	7.13	31,726
Kansas	12,594	0	0	10,229	39.03	14,155	54.01	1,198	4.57	626	2.39	0	0	26,223
Kentucky	10,376	2,360	7.03	27,182	81.03	3,677	10.97	0	0	323	.97	0	0	33,557
Louisiana	11,190	246	.64	25,981	68.30	11,589	30.47	223	.59	0	0	0	0	38,046
Maine	12,255	625	5.79	4,480	41.48	5,327	49.08	389	3.61	26	.24	0	0	10,865
Maryland	15,791	0	0	533	1.27	22,110	52.72	13,455	32.08	5,843	13.93	0	0	41,950
Massachusetts	15,272	0	0	3,638	6.56	28,210	50.88	19,763	35.61	2,328	4.21	1,517	2.74	55,459
Michigan	16,473	518	.52	9,155	9.30	36,016	36.57	38,705	39.31	12,039	12.23	2,035	2.07	98,495
Minnesota	15,035	489	1.09	3,539	7.90	25,917	57.78	12,893	28.74	1,763	3.93	248	.56	44,873
Mississippi	9,035	8,358	33.16	14,705	58.34	2,165	8.52	0	0	0	0	0	0	25,225
Missouri	11,965	1,985	4.09	22,788	46.93	21,580	44.43	1,310	2.70	635	1.31	261	.54	48,576
Montana	13,842	611	7.31	1,877	22.51	3,379	40.47	1,907	22.85	172	2.08	400	4.78	8,363
Nebraska	11,719	772	4.50	9,189	53.26	7,026	40.71	97	.57	126	.73	36	.21	17,272
Nevada	13,344	0	0	49	.84	5,534	93.84	313	5.32	0	0	0	0	5,901
New Hampshire	11,344	381	5.02	4,873	64.10	2,023	26.66	230	3.03	89	1.18	6	0	7,602
New Jersey	17,814	0	0	1,653	2.62	14,326	22.65	30,027	47.47	14,864	23.51	2,372	3.75	63,269
New Mexico	11,117	0	0	10,327	78.18	2,639	20.00	240	1.82	0	0	0	0	13,215
New York	22,663	3,462	1.98	11,653	6.67	2,069	1.18	25,292	14.48	94,708	54.24	37,442	21.45	174,626
North Carolina	11,670	0	0	32,284	60.17	21,365	39.83	0	0	0	0	0	0	53,661
North Dakota	10,488	263	3.58	5,452	73.97	1,652	22.43	1	.02	0	0	0	0	7,380
Ohio	13,178	0	0	40,931	36.72	45,849	41.13	21,212	19.03	3,122	2.80	349	.32	111,484
Oklahoma	9,177	6,084	19.95	22,594	74.07	1,288	4.23	530	1.75	0	0	0	0	30,518
Oregon	16,400	100	.44	401	1.80	9,751	43.53	12,108	54.02	26	.12	20	.09	22,426
Pennsylvania	14,075	0	0	17,439	16.03	61,966	56.98	15,772	14.51	13,565	12.48	0	0	108,760
Rhode Island	15,132	0	0	366	4.24	4,926	57.13	2,150	24.96	1,179	13.67	0	0	8,631
South Carolina	10,660	1,640	5.43	24,755	82.08	3,764	12.49	0	0	0	0	0	0	30,169
South Dakota	10,708	837	9.80	5,990	69.93	1,672	19.52	64	.75	0	0	0	0	8,577
Tennessee	9,788	11,234	26.87	24,625	58.91	5,963	14.22	0	0	0	0	0	0	41,812
Texas	9,960	13,848	10.73	101,306	78.55	12,298	9.54	1,517	1.18	0	0	0	0	128,983
Utah	11,606	0	0	10,573	74.53	3,610	25.47	0	0	0	0	0	0	14,187
Vermont	[illegible]	[illegible]	[illegible]	993	[illegible]	1,261	26.88	1,122	23.80	0	0	0	0	4,723
Virginia	[illegible]	0	0	[illegible]	57.36	18,568	37.44	2,565	5.18	0	0	0	0	49,559
Washington	15,438	0	0	[illegible]	7.97	17,816	46.66	17,112	44.82	0	0	[illegible]	.55	38,190
West Virginia	[illegible]	0	0	15,363	81.68	3,445	18.32	0	0	0	0	0	0	18,816
Wisconsin	14,217	0	0	7,457	15.94	32,205	68.81	6,572	14.05	130	.28	428	.92	46,812
Wyoming	13,197	157	3.55	555	12.56	3,144	70.86	534	12.06	30	.77	7	.17	4,463

NOTE.--Detail may not add to totals due to rounding.

Number of Classroom Units at Various Support Levels

Tables 3 and 4 show numbers of pupils and classrooms supported below and above several significant levels of expenditure. The last row of these tables indicates the total numbers included in the study, since all are supported above the zero level.

Twenty-five one-thousand dollar levels were selected for listing the figures in the tables and five calculated percentile levels 2d, 25th, 50th, 75th, and 98th. Since the percentiles were calculated on the basis of the system which contains the median classroom unit approximately 50 percent of the classroom units are below and above $13,531 the median expenditure per classroom unit for the United States.

Table 3. Number and percent of average daily attendance in classroom units supported below and above selected expenditures: 1969 70. United States

[illegible]

Table 4. Number and percent of classroom units supported below and above selected expenditures: 1969 70, United States

Expenditure per classroom unit	Classroom units Below Number	Percent	Above Number	Percent
1	2	3	4	5
$26,000	[illegible]	98.31	37,612	1.77
$25,101 [1]	2,086,206	97.99	42,720	2.01
$25,000	2,080,697	97.74	48,237	2.26
$24,000	2,070,280	97.25	58,656	2.75
$23,000	2,057,599	96.65	71,335	3.35
$22,000	1,983,336	93.15	145,760	6.85
[illegible]	[illegible]	[illegible]	197,602	9.81
[illegible]	[illegible]	[illegible]	[illegible]	10.76
[illegible]	[illegible]	86.72	[illegible]	11.28
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	78.36	456,514	21.44
$16,289 [2]	[illegible]	[illegible]	[illegible]	25.21
$16,000	1,547,136	72.20	591,780	27.80
$15,000	1,337,158	62.81	791,765	37.19
$14,000	1,146,368	53.85	982,586	46.15
$13,531 [3]	[illegible]	49.77	1,069,457	50.23
$13,000	938,137	44.07	1,190,777	55.93
[illegible]	739,695	[illegible]	[illegible]	[illegible]
$11,035 [4]	[illegible]	[illegible]	1,598,964	[illegible]
[illegible]	[illegible]	[illegible]	1,608,858	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	4.99	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	2,087,832	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	.99	2,112,335	[illegible]
[illegible]	[illegible]	.47	2,119,021	99.53
[illegible]	[illegible]	.24	2,123,938	99.76
[illegible]	561	.03	2,128,371	99.97
$2,000	73	0	2,129,061	100.00
$1,000	[illegible]	[illegible]	2,129,[illegible]	100.00

[1] 98th percentile for the Nation.
[2] 75th percentile for the Nation.
[3] 50th percentile for the Nation.
[4] 25th percentile for the Nation.
[5] 2d percentile for the Nation.
NOTE.—Because of rounding, detail may not add to totals.

Not shown completely by the tables but partly apparent by inspection and available by calculation is the fact that the upper 25 percent of the classroom units (those above the 75th percentile) were supported with approximately 36 cents of every school dollar spent for all classroom units in the Nation. At the lower end of the distribution, the lower 25 percent of the classroom units were supported with only about 16 cents of the total school dollar for current expenditure. The middle 50 percent of the classroom units in the Nation (those supported at expenditure levels between the 25th percentile of $11,035 and the 75th percentile of $16,289 per classroom unit) received approximately 48 cents of the school dollar, or their proportionate share.

In 1969 70, the 10 percent of the classrooms with the highest expenditures had 17 cents of the school dollar, 1 cent more than the 25 percent of the lowest expenditure classrooms and more than one and one-half times their equal share.

This is a vast improvement over 1939 40, when 10 percent of the classrooms with the highest expenditures had 20 cents of the school dollar, almost double the 11 cents of the school dollar spent on the lowest quarter of the classrooms; but only a slight change from 1959 60, when the 10 percent of the classrooms with the highest expenditures had 16 cents of the school dollar, 1 cent more than the 15 cents of the school dollar spent on 25 percent of the classrooms with the lowest expenditures.

Appraisal of School Finance Plans

State profiles of expenditure per classroom unit provide bases for the evaluation of State-school finance plans. As will be evident from the State profiles in chapter II, State foundation programs for raising local school system classroom support to more acceptable levels of expenditure through the distribution of State grants have been effective. Figures accompanying these State profiles show that school systems with low expenditures per classroom unit receive proportionately more funds from the State than do higher expenditure school systems. The extent of the range of expenditures, however, suggests that the further raising of low-level expenditures through State distributions should continue to be a major objective. The chapters which follow provide further consideration of the effect of the State finance program on the State expenditure profile.

Foundation program laws set a level that all systems must maintain or exceed. This implies that the expenditure per classroom in the lower ranges should coincide with, or slightly exceed, the defined foundation program for the State. Thus the 2d percentiles for all the States and the Nation become important in measuring the basic State foundation program. Classroom units below the 2d percentile are disregarded, since this is an area where unusual circumstances could produce unusual averages.

The foundation program laws of the States are variously stated. Some establish a level of educational expenditure per child, and others state the number of dollars per classroom. Still others do not state an overall amount, but determine what might be regarded as a foundation program through the summation of several appropriations for various categories of public school services. Those concerned with financing the schools in each State should compare the amount generally regarded as the basic level of support with the 2d-percentile expenditure level, given among the Selected Items listed with the State profiles in chapter II. This comparison will measure the success of the operation of foundation program enactments in securing a basic amount of educational service for each pupil.

Even though 2d percentile gives a measure of the foundation level maintained in each State, an analysis of what this dollar amount purchases is necessary to determine its adequacy.

The 2d percentile for the Nation, as reported among the Selected Items on the profile for the United States, is $7,045. As a foundation level for education in the United States, this is unacceptable, actually falling below the median for Alabama ($7,861), the lowest among the States.

CHAPTER II

Expenditure per Classroom Unit in the States

Average amounts expended per classroom unit for the more than 17,000 school systems of the United States were presented in a summary profile in chapter I. In a similar way, chapter II presents 49 separate State pages which include profiles, basic supporting data, and 14 Selected Items of information concerning the number of classroom units supported at various levels of expenditure, total current expenditures, the amount required to raise classroom units in the State to the national and State median, and these amounts as a percentage of total current expenditures.

No profile is presented for Hawaii which reports a single statewide system with an expenditure of $15,046 per classroom unit, 167,444 pupils in average daily attendance (ADA), and 8,750 classroom units. The local and intermediate revenue as a percentage of total revenue was reported to be less than 1.5 for Hawaii. Also not included among these State profiles is the District of Columbia, which had 6,773 classroom units, an ADA of 140,224, an expenditure of $19,543 per classroom unit, and local revenue (including some General Fund receipts from the Federal government) calculated to be 87 percent of the total revenue receipts.

Among the States, median expenditures range from over $22,663 for the State of New York to $7,861 for Alabama, a ratio of 2.9 to 1. Within some States, the average amount expended for the 1969–70 school year in the high expenditure school systems (98th percentile) was three or more times the average amount expended in the low-support areas (2d percentile). This within-State variation in expenditure per classroom unit is the principal topic for discussion in this chapter.

In a comparison of State median and other percentile measures, certain State differences should be considered. For example, an evaluation of differences in State medians should indicate that a variety of economic conditions prevail in the separate States. Also, the median expenditure for one State may actually be the average expenditure for a large city because the city contains almost half the classroom units of the entire State and its average expenditure level stretches across the 50th percentile for the State. This is true of the influence of New York City on the New York State profile. In contrast, the classroom units of another State may be well scattered among many different school systems. The expenditure level shown at various points in the Selected Items is the average for the school system at that point, and may be similarly influenced by the presence or absence of such proportionately large systems.

State Profiles

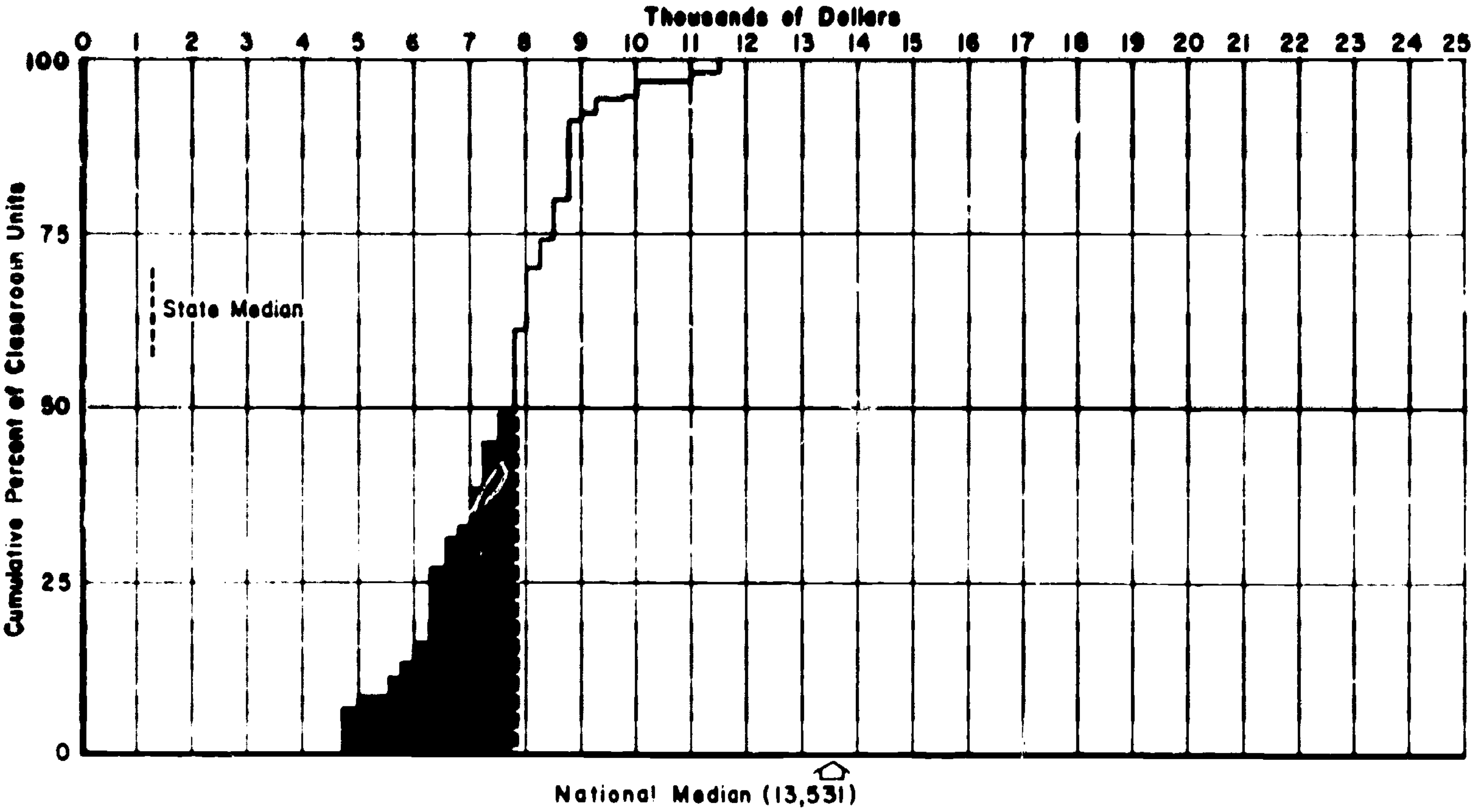
Average expenditures and the number of classroom units for each school system are graphically illustrated in the State profiles on succeeding pages. Classroom units are grouped according to the unit expenditure amounts within expenditure level intervals of $250 each, and accumulated group by group to a total of 100 percent, as shown in the supporting data accompanying each profile. These cumulative percents determine the profile for each State. In addition to the basic data used in constructing the profiles, a few "Selected Items" of information about the levels of expenditure are also given.

Particularly noteworthy on these profiles is the shaded area to the left of the vertical line that identifies the State median level of expenditure. This area reveals the extent to which children in the low-support classrooms are denied school services that are supplied, on the average, to other children in the State.

The State responsibility for the education of all children includes those in the low-support classrooms. State officials might well examine finance plans that allow levels of support far below the State median and

(Text continued on p. 65)

Alabama Current Expenditure Per Classroom Unit, 1969-1970



Selected Items

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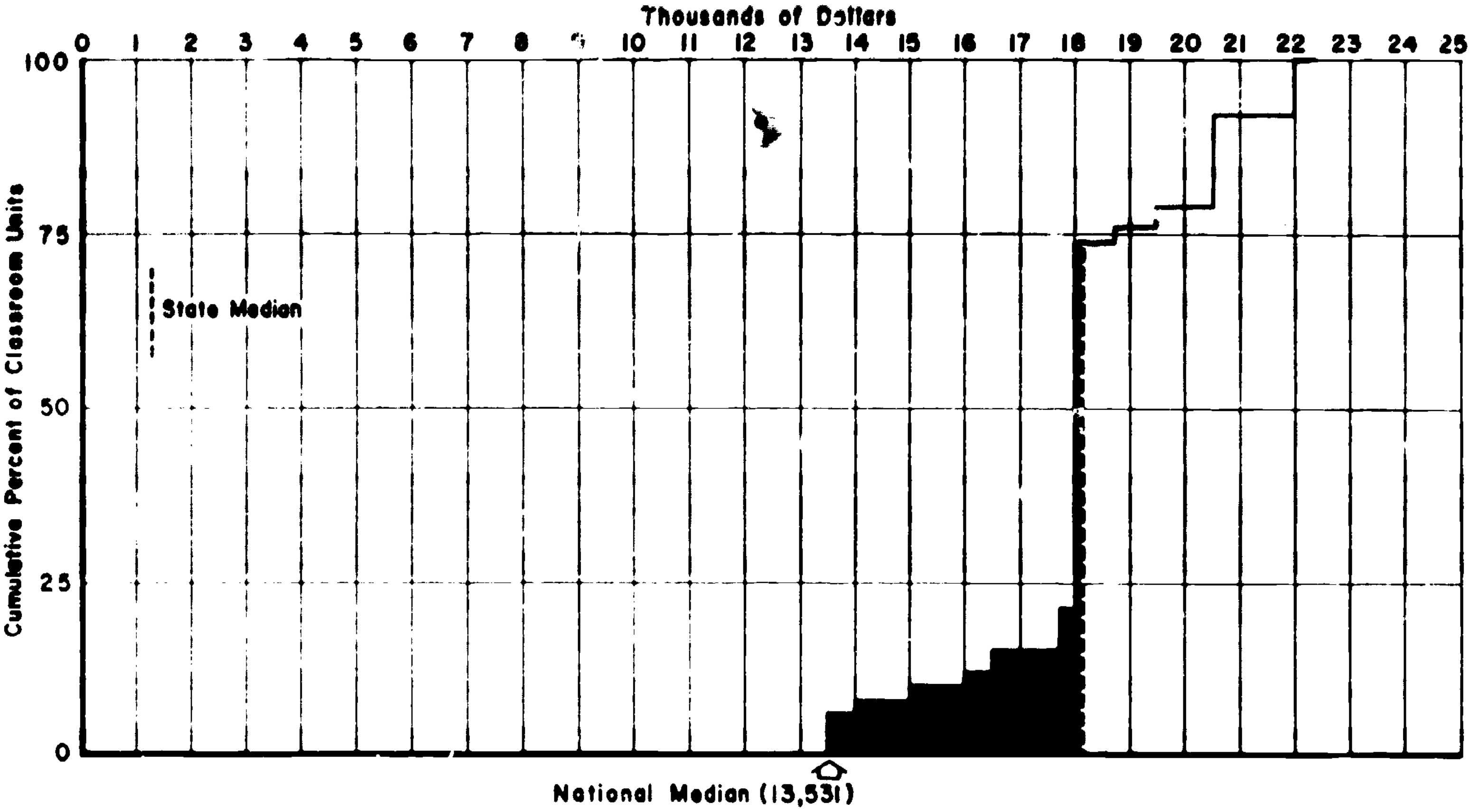
Alaska Current Expenditure Per Classroom Unit, 1969-1970



Selected Items

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[illegible]	19765
[illegible]	18156
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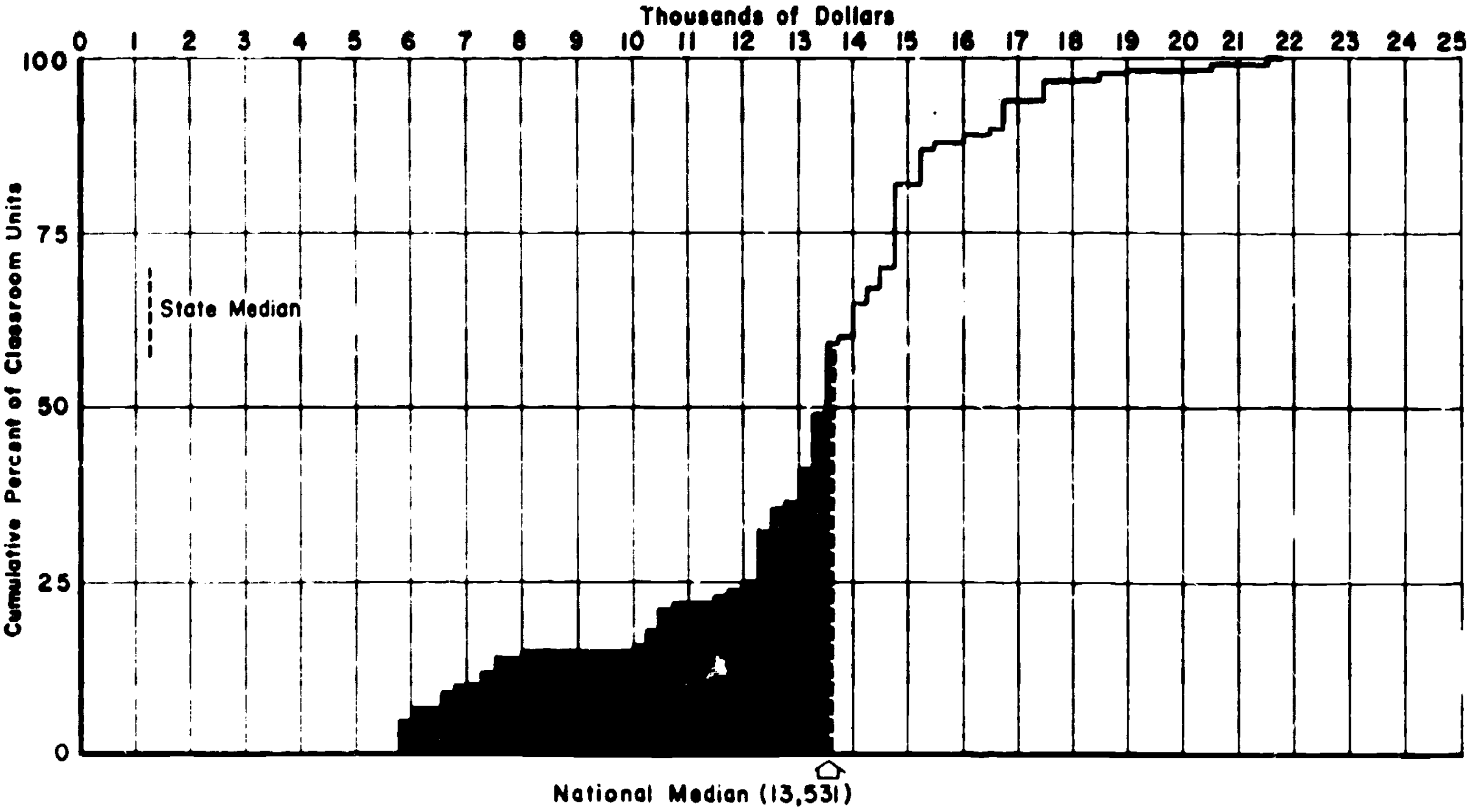
EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	56671	2984	100.00		10.95
$22,000-22249	4672	233	7.80	100.00	25.87
21750-21999	0	0	0.0	92.20	0.0
21500-21749	0	0	0.0	92.20	0.0
21250-21499	0	0	0.0	92.20	0.0
21000-21249	0	0	0.0	92.20	0.0
20750-20999	0	0	0.0	92.20	0.0
20500-20749	7561	389	13.04	92.20	38.51
20250-20499	0	0	0.0	79.16	0.0
20000-20249	0	0	0.0	79.16	0.0
19750-19999	0	0	0.0	79.16	0.0
19500-19749	1655	79	2.67	79.16	12.87
19250-19499	0	0	0.0	76.49	0.0
19000-19249	0	0	0.0	76.49	0.0
18750-18999	1734	85	2.84	76.49	26.15
18500-18749	0	0	0.0	73.63	0.0
18250-18499	0	0	0.0	73.63	0.0
18000-18249	33462	1552	52.06	73.63	14.22
17750-17999	3071	178	5.96	21.56	14.57
17500-17749	0	0	0.0	15.59	0.0
17250-17499	0	0	0.0	15.59	0.0
17000-17249	0	0	0.0	15.59	0.0
16750-16999	0	0	0.0	15.59	0.0
16500-16749	1796	106	3.58	15.59	15.81
16250-16499	0	0	0.0	12.01	0.0
16000-16249	1391	74	2.50	12.01	7.53
15750-15999	0	0	0.0	9.50	0.0
15500-15749	0	0	0.0	9.50	0.0
15250-15499	0	0	0.0	9.50	0.0
15000-15249	656	40	1.34	9.50	14.62
14750-14999	0	0	0.0	8.16	0.0
14500-14749	0	0	0.0	8.16	0.0
14250-14499	0	0	0.0	8.16	0.0
14000-14249	1051	65	2.19	8.16	10.76
13750-13999	0	0	0.0	5.97	0.0
13500-13749	2566	178	5.97	5.97	15.44

Arizona Current Expenditure Per Classroom Unit, 1969-1970

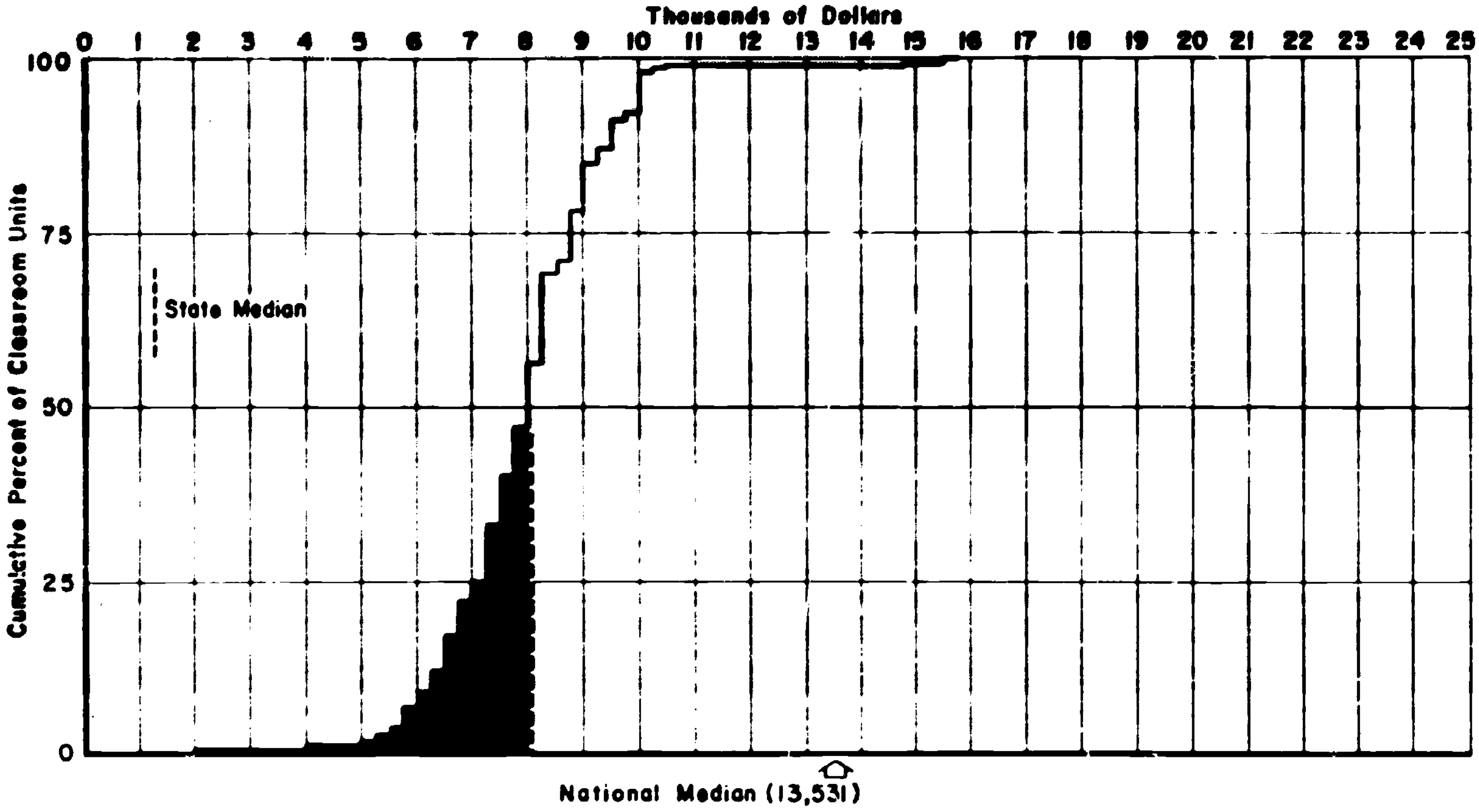


Selected Items

[illegible]	
[illegible]	$21721
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible] ARIZONA	[illegible]
[illegible]	12124
[illegible]	4817
[illegible]	5812
[illegible]	5812
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible] NATIONAL MEDIAN	[illegible]
[illegible]	
[illegible] ARIZONA	11.40
[illegible] NATIONAL MEDIAN	11.01

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			[illegible]
		NUMBER	PERCENT	CUMULATIVE PERCENT	
TOTAL	397410	20308	100.00		41.67
$21500-21749	5705	171	0.85	100.00	42.16
21250-21499	0	0	0.0	99.15	0.0
21000-21249	0	0	0.0	99.15	0.0
20750-20999	0	0	0.0	99.15	0.0
20500-20749	3281	133	0.66	99.15	70.46
20250-20499	0	0	0.0	98.49	0.0
20000-20249	0	0	0.0	98.49	0.0
19750-19999	0	0	0.0	98.49	0.0
19500-19749	0	0	0.0	98.49	0.0
19250-19499	0	0	0.0	98.49	0.0
19000-19249	2616	73	0.36	98.49	31.66
18750-18999	0	0	0.0	98.13	0.0
18500-18749	5517	271	1.35	98.13	41.08
18250-18499	0	0	0.0	96.78	0.0
18000-18249	0	0	0.0	96.78	0.0
17750-17999	0	0	0.0	96.78	0.0
17500-17749	9734	461	2.32	96.78	45.96
17250-17499	0	0	0.0	94.46	0.0
17000-17249	0	0	0.0	94.46	0.0
16750-16999	17754	896	4.45	94.46	48.25
16500-16749	3162	133	0.65	90.01	53.25
16250-16499	5335	199	0.98	89.36	77.72
16000-16249	3456	127	0.62	88.38	43.70
15750-15999	0	0	0.0	87.77	0.0
15500-15749	3233	141	0.70	87.77	45.66
15250-15499	26856	1117	5.50	87.07	41.67
15000-15249	0	0	0.0	81.58	0.0
14750-14999	93577	2250	11.08	81.58	47.15
14500-14749	16196	620	3.10	70.50	20.73
14250-14499	8368	352	1.76	67.41	44.31
14000-14249	26311	1080	5.35	65.17	37.57
13750-13999	2285	77	0.38	59.77	25.99
13500-13749	44581	2167	10.81	59.58	46.56
13250-13499	27678	1612	8.07	48.55	41.59
13000-13249	17273	895	4.45	40.67	42.16
12750-12999	6161	255	1.67	35.57	38.63
12500-12749	13236	567	2.81	34.57	46.72
12250-12499	25424	1271	6.35	31.68	42.17
12000-12249	2902	155	0.54	25.12	45.36
11750-11999	5655	318	1.59	24.42	39.53
11500-11749	3220	144	0.72	22.73	48.62
11250-11499	0	0	0.0	22.01	0.0
11000-11249	0	0	0.0	22.01	0.0
10750-10999	5519	278	1.38	22.01	25.68
10500-10749	12205	595	2.97	20.63	29.06
10250-10499	8618	350	1.95	17.65	14.73
10000-10249	3082	191	0.95	15.70	43.77
9750-9999	0	0	0.0	14.75	0.0
9500-9749	0	0	0.0	14.75	0.0
9250-9499	0	0	0.0	14.75	0.0
9000-9249	0	0	0.0	14.75	0.0
8750-8999	0	0	0.0	14.75	0.0
8500-8749	0	0	0.0	14.75	0.0
8250-8499	0	0	0.0	14.75	0.0
8000-8249	4556	218	1.09	14.75	6.55
7750-7999	0	0	0.0	13.66	0.0
7500-7749	3608	104	1.52	13.66	27.73
7250-7499	4670	196	1.98	12.14	37.21
7000-7249	0	0	0.0	10.15	0.0
6750-6999	2497	212	1.06	10.15	21.13
6500-6749	6193	485	2.42	9.09	42.28
6250-6499	0	0	0.0	6.66	0.0
6000-6249	2572	252	1.26	6.66	10.03
5750-5999	12135	1081	5.40	5.40	25.43

Arkansas Current Expenditure Per Classroom Unit, 1969-1970

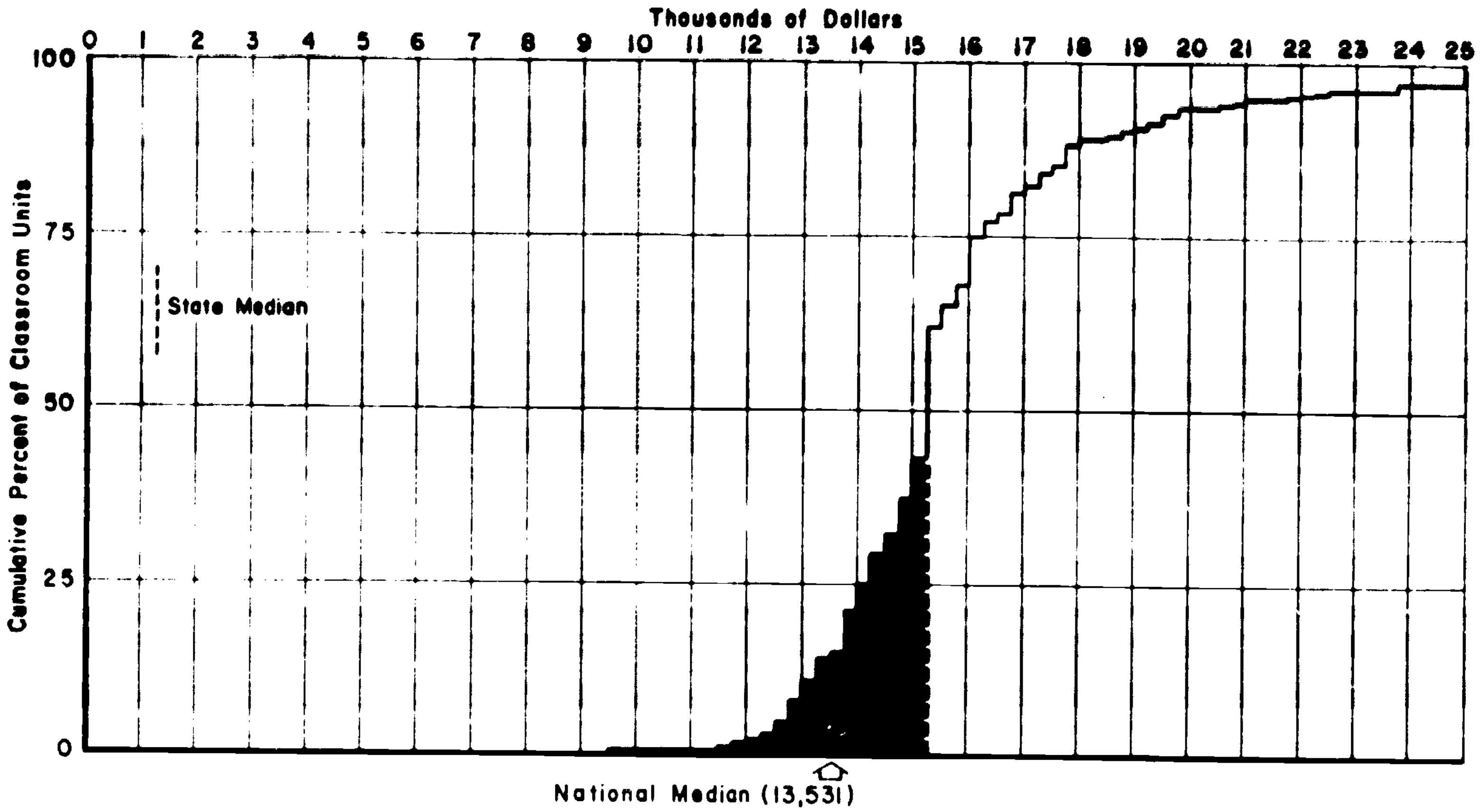


Selected Items

[illegible]

[illegible]

California Current Expenditure Per Classroom Unit, 1969-1970

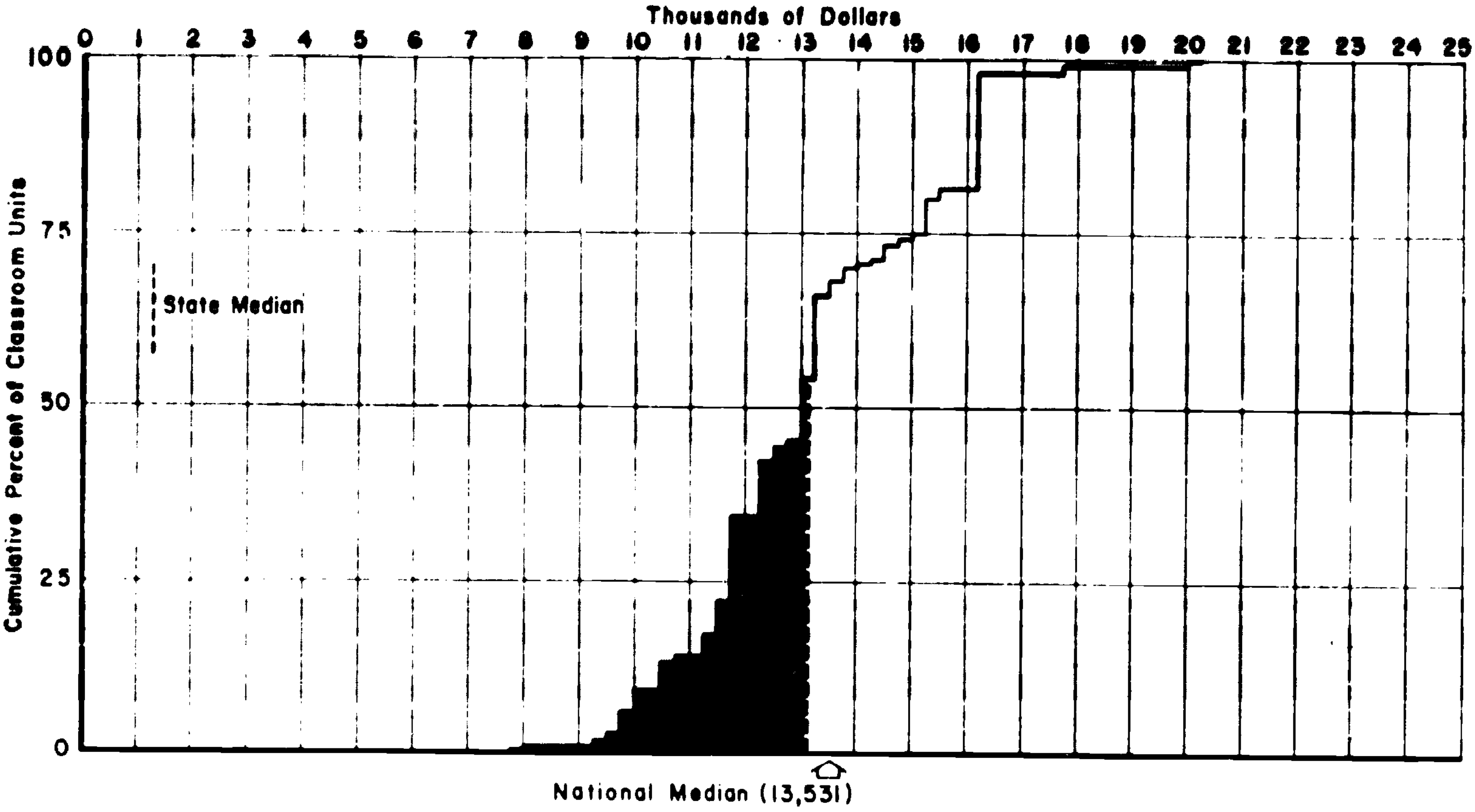


[illegible]

Selected Items

[illegible]

Colorado Current Expenditure Per Classroom Unit, 1969-1970

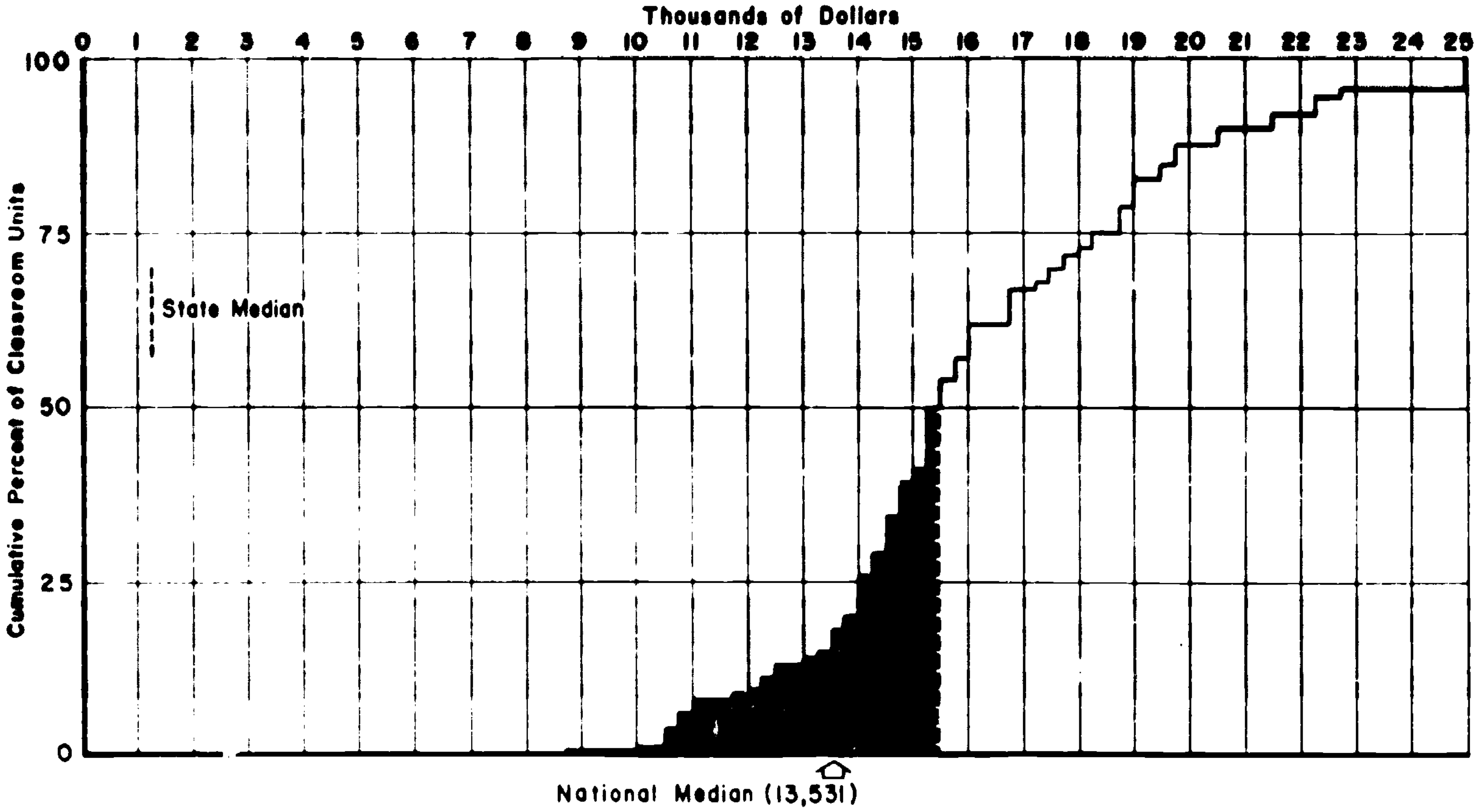


Selected Items

[illegible]

[illegible]

Connecticut Current Expenditure Per Classroom Unit, 1969-1970

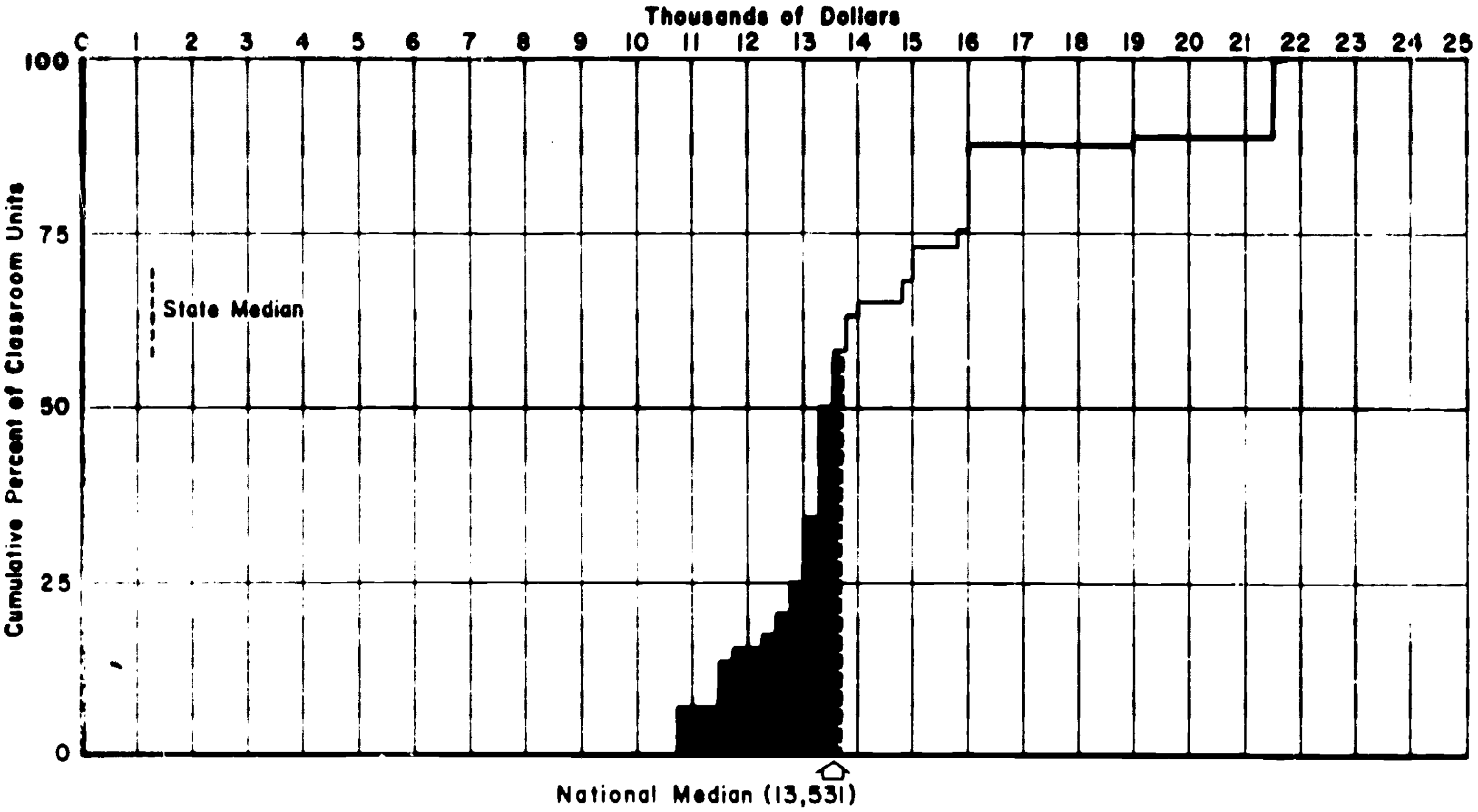


Selected Items

[illegible]

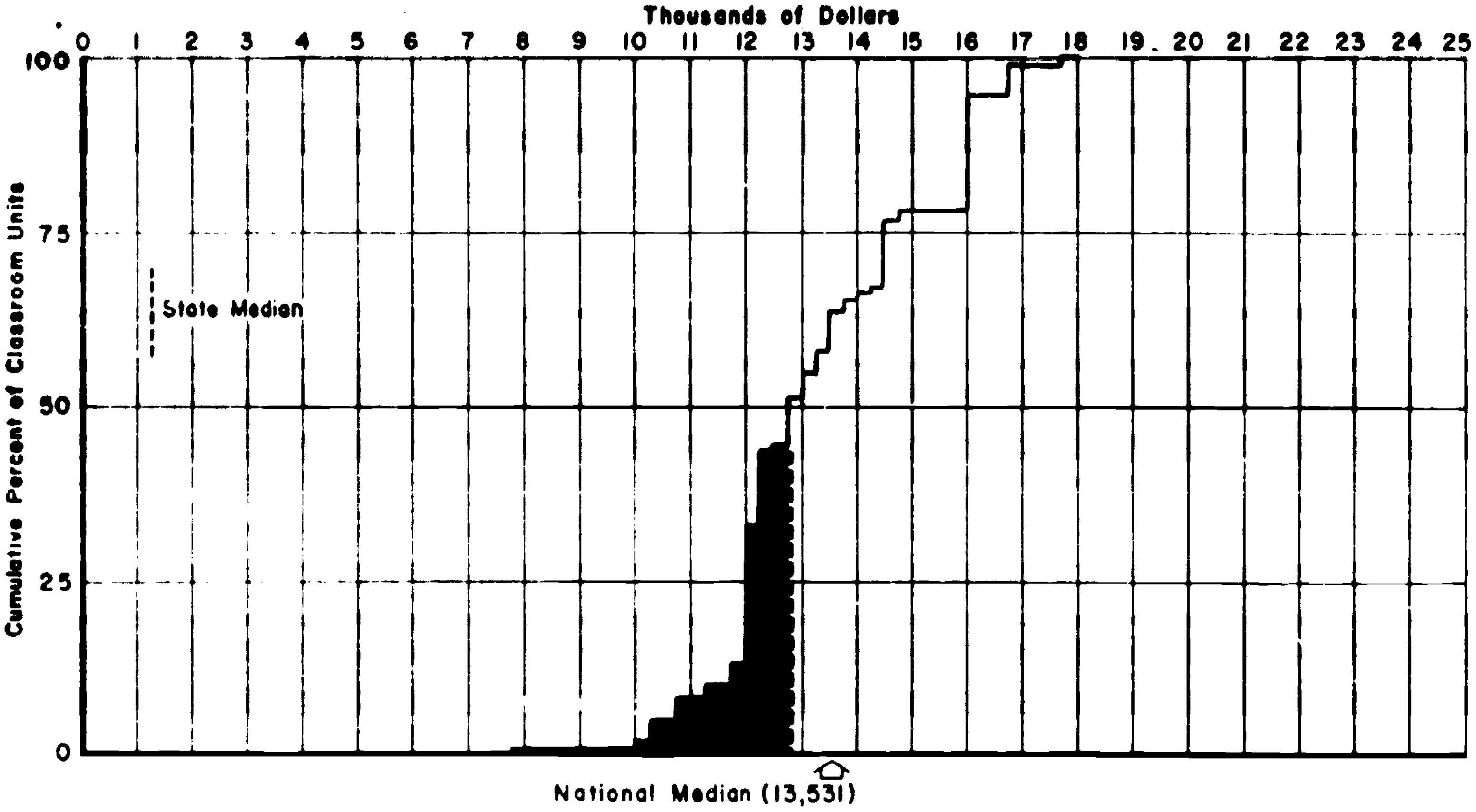
[illegible]	AVERAGE DAILY ATTENDANCE	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Delaware Current Expenditure Per Classroom Unit, 1969-1970



Selected Items

Florida Current Expenditure Per Classroom Unit, 1969-1970



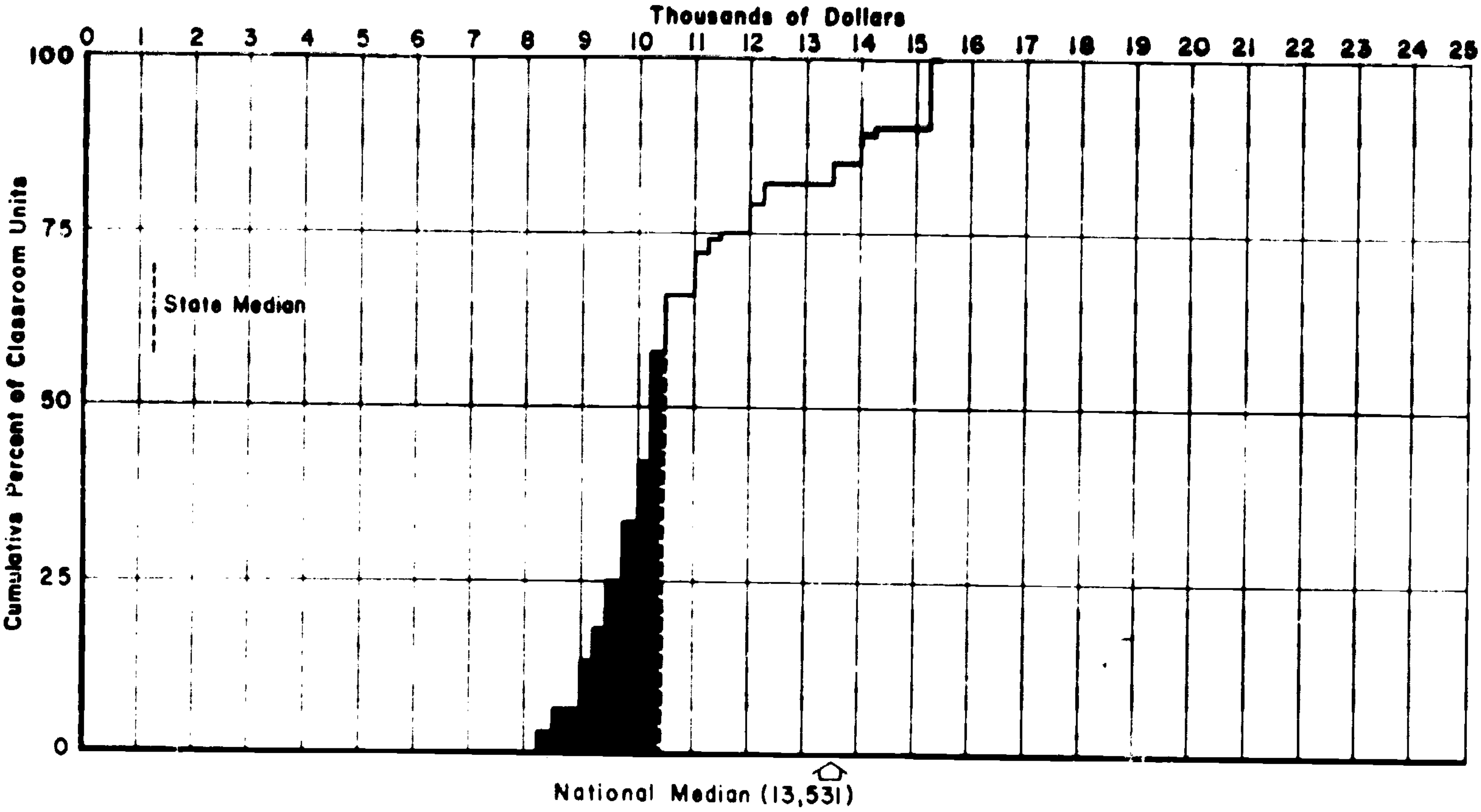
Selected Items

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]		[illegible]
$17750-17999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17500-17749	0	0	[illegible]	[illegible]	[illegible]
17250-17499	0	0	[illegible]	[illegible]	[illegible]
17000-17249	0	0	0.0	[illegible]	[illegible]
16750-16999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16500-16749	0	0	0.0	[illegible]	0.0
16250-16499	0	0	0.0	[illegible]	0.0
16000-16249	[illegible]	11172	16.61	[illegible]	[illegible]
15750-15999	0	0	0.0	78.13	0.0
15500-15749	0	0	0.0	78.16	0.0
15250-15499	0	0	0.0	78.15	0.0
15000-15249	0	0	0.0	78.19	0.0
14750-14999	17618	578	[illegible]	[illegible]	[illegible]
14500-14749	125450	6119	[illegible]	[illegible]	[illegible]
14250-14499	5954	440	[illegible]	[illegible]	[illegible]
14000-14249	16279	712	[illegible]	[illegible]	[illegible]
13750-13999	15841	819	1.26	[illegible]	[illegible]
13500-13749	[illegible]	4261	[illegible]	[illegible]	[illegible]
13250-13499	39107	2016	2.99	[illegible]	[illegible]
13000-13249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12750-12999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12500-12749	6296	321	[illegible]	44.15	[illegible]
12250-12499	167992	7656	11.19	41.71	[illegible]
12000-12249	258142	11194	19.60	[illegible]	[illegible]
11750-11999	61619	2716	[illegible]	12.50	[illegible]
11500-11749	0	0	0.0	[illegible]	0.0
11250-11499	17716	458	[illegible]	[illegible]	[illegible]
11000-11249	0	0	0.0	[illegible]	0.0
10750-10999	41166	[illegible]	[illegible]	[illegible]	[illegible]
10500-10749	0	0	[illegible]	[illegible]	[illegible]
10250-10499	37627	2010	[illegible]	[illegible]	[illegible]
10000-10249	12281	[illegible]	[illegible]	[illegible]	[illegible]
9750-9999	0	0	0.0	[illegible]	0.0
9500-9749	0	0	[illegible]	[illegible]	[illegible]
9250-9499	0	0	[illegible]	[illegible]	[illegible]
9000-9249	0	0	0.0	0.90	0.0
8750-8999	0	0	[illegible]	[illegible]	[illegible]
8500-8749	0	0	[illegible]	[illegible]	[illegible]
8250-8499	0	0	0.0	[illegible]	0.0
8000-8249	0	0	[illegible]	[illegible]	[illegible]
7750-7999	[illegible]	611	0.90	0.90	12.00

Georgia

Current Expenditure Per Classroom Unit, 1969-1970

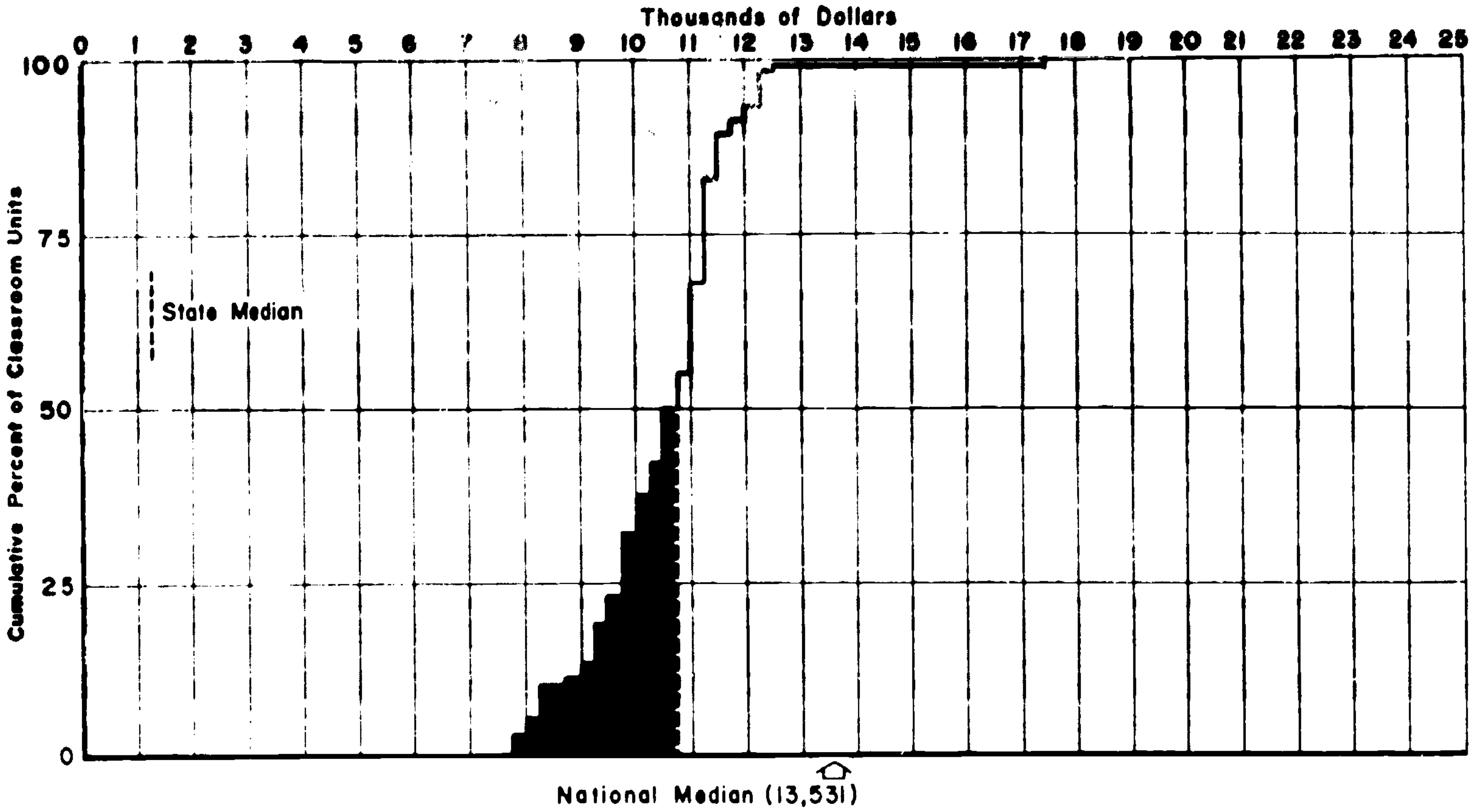


Selected Items

[illegible]

[illegible]

Idaho Current Expenditure Per Classroom Unit, 1969-1970

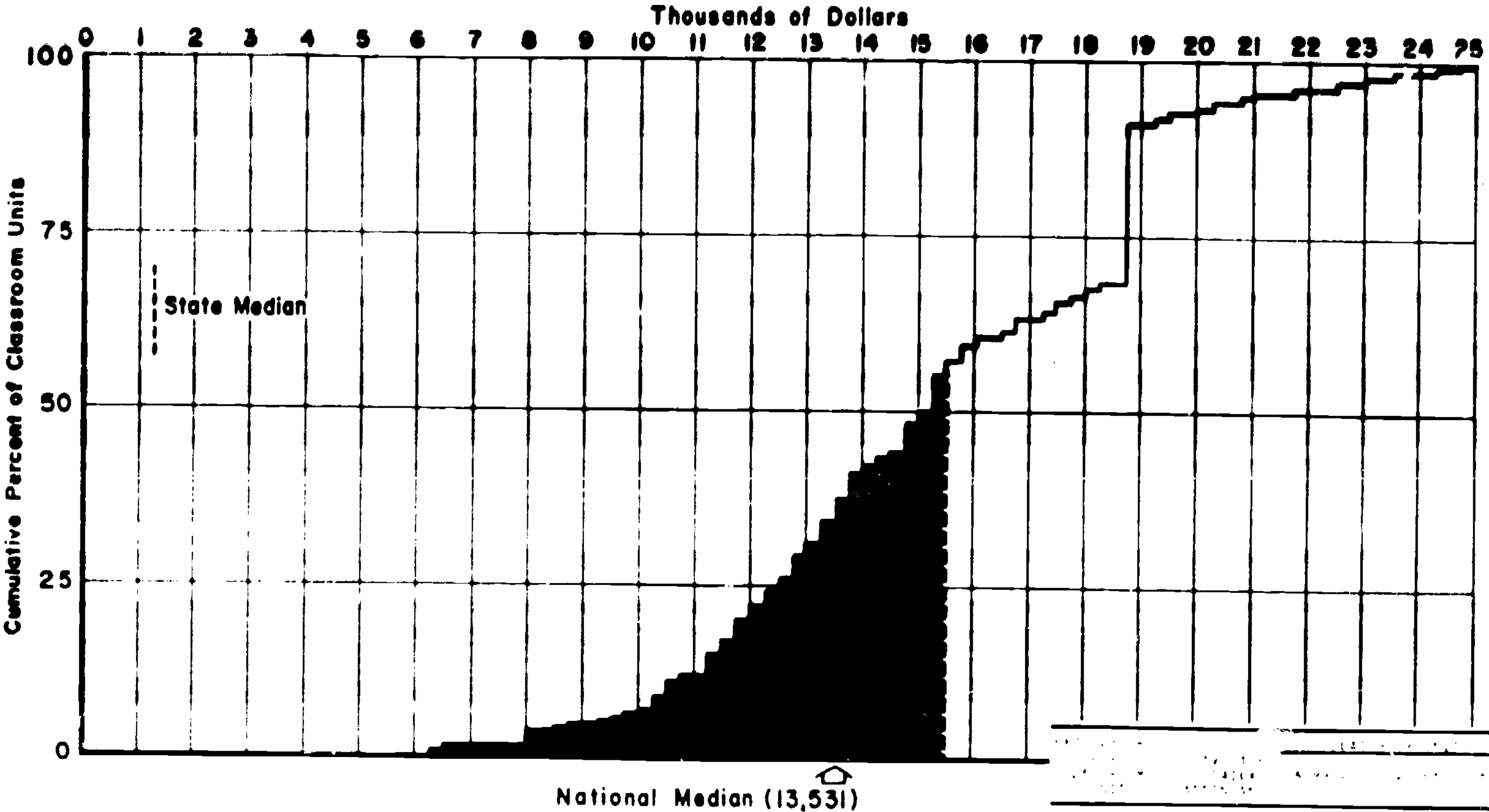


Selected Items

[illegible]

[illegible]

Illinois Current Expenditure Per Classroom Unit, 1969-1970



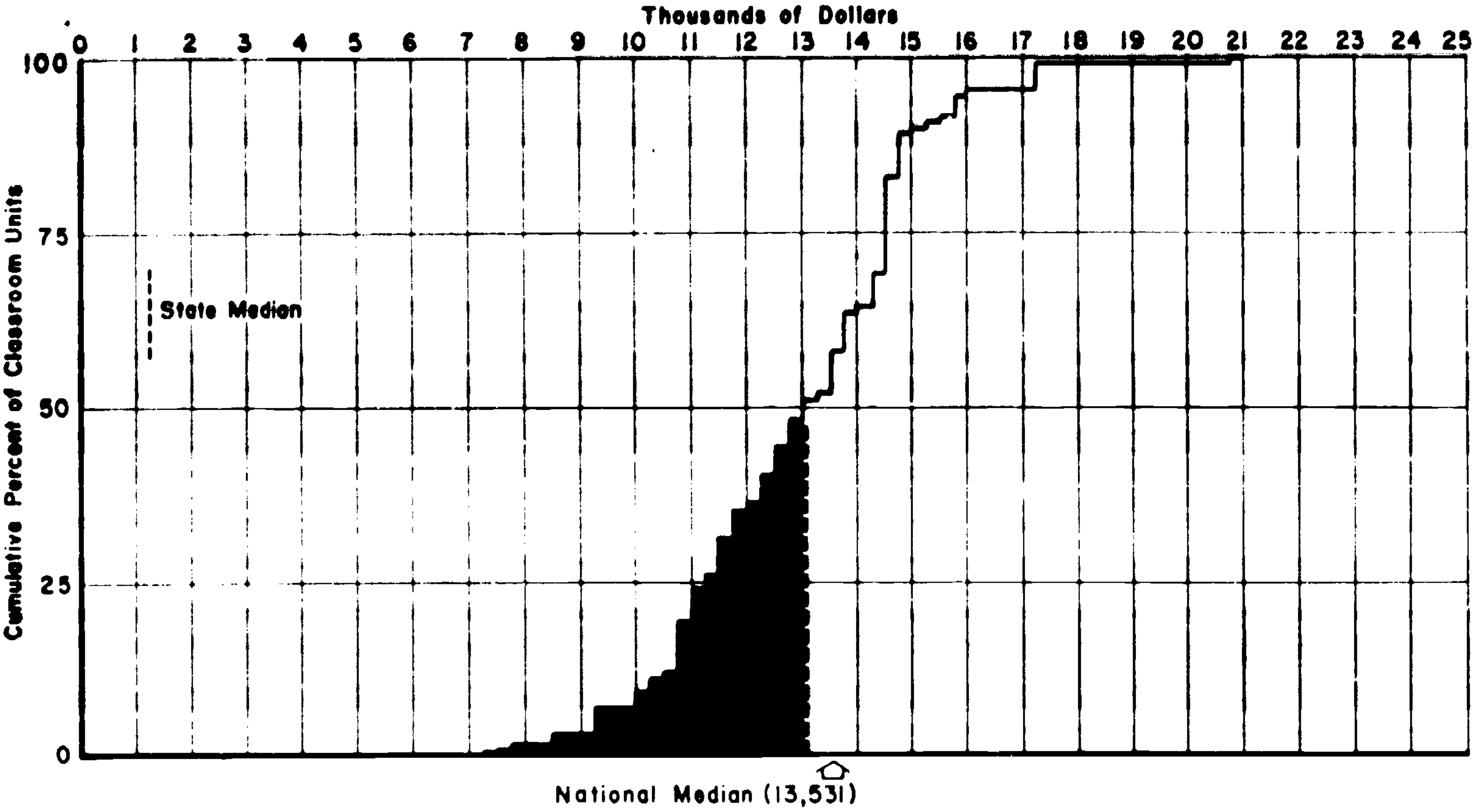
[illegible]

Selected Items

[illegible]

Indiana

Current Expenditure Per Classroom Unit, 1969-1970



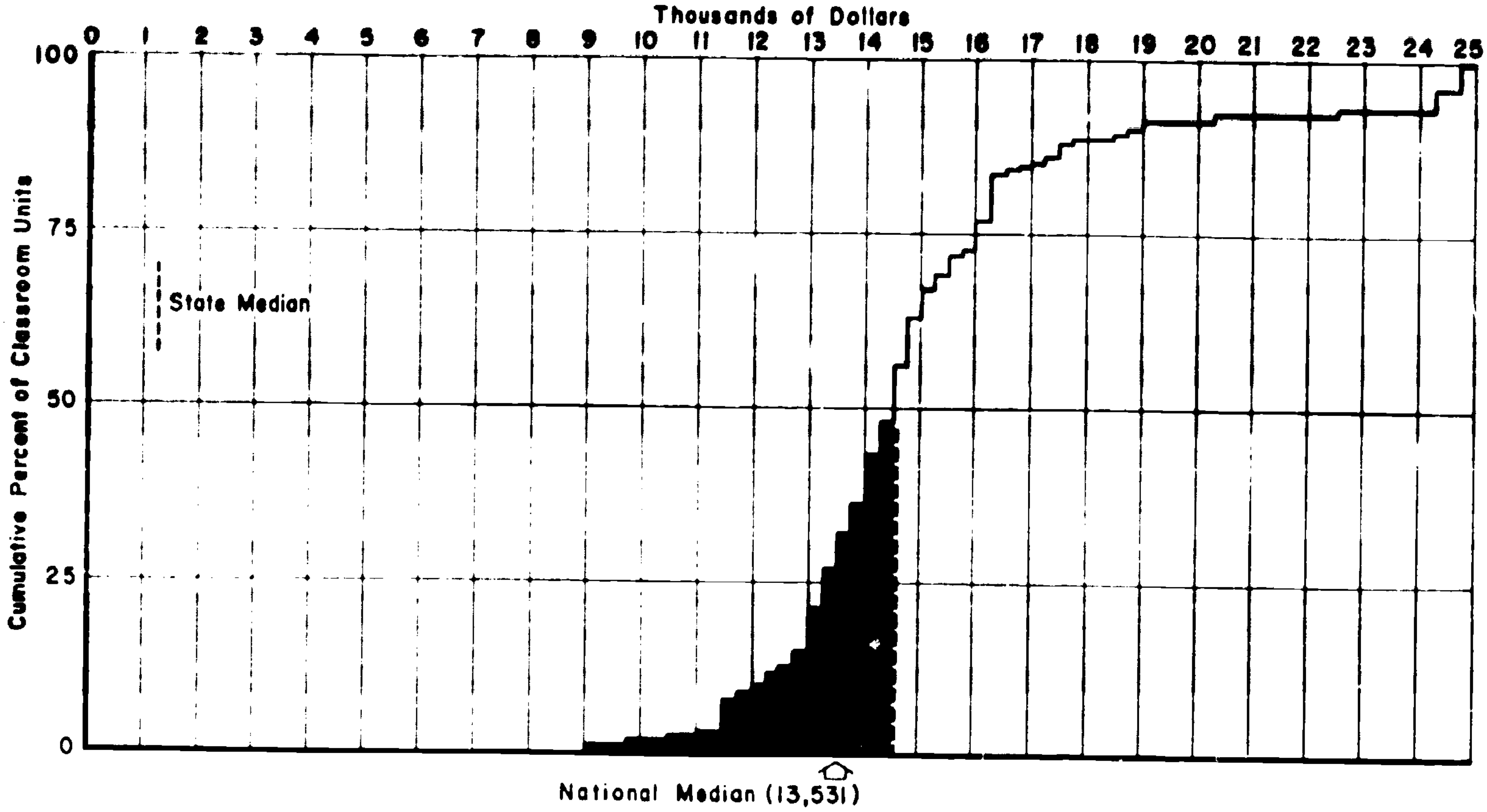
Selected Items

[illegible]

[illegible]

Iowa

Current Expenditure Per Classroom Unit, 1969-1970

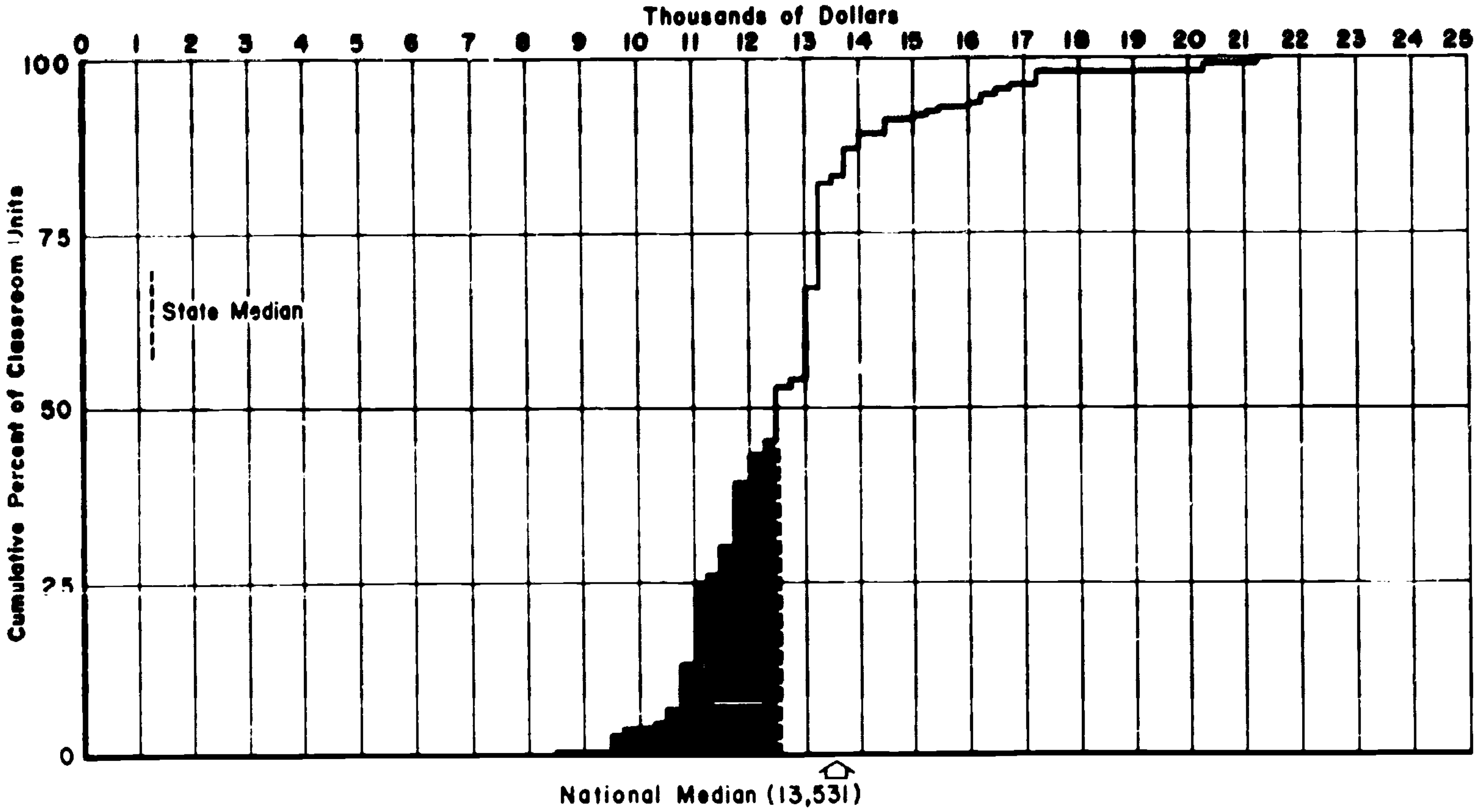


Selected Items

[illegible]

[illegible]

Kansas Current Expenditure Per Classroom Unit, 1969-1970

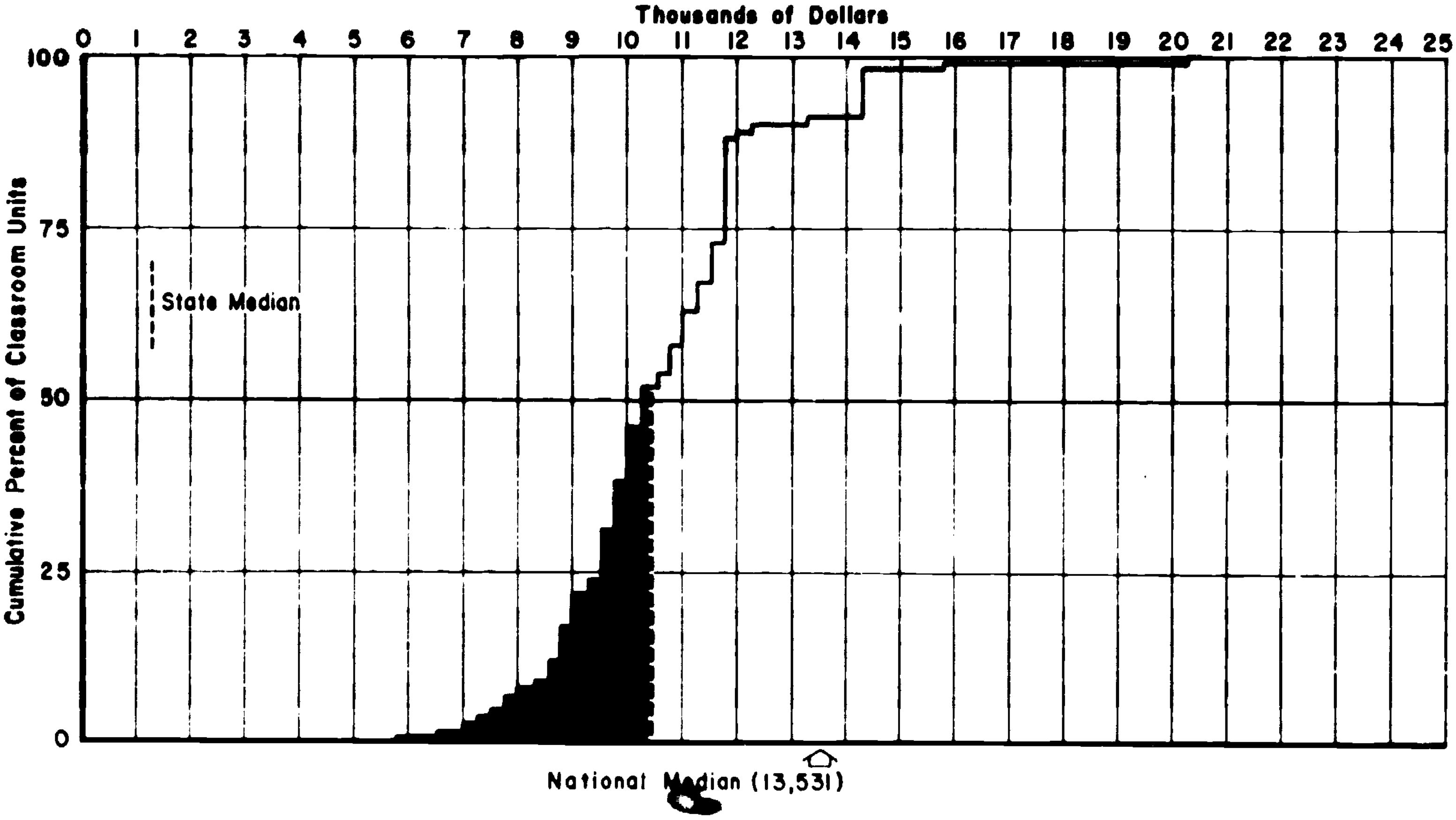


Selected Items

SELECTED EXPENDITURE LEVELS	
HIGH	21499
AT THE 98TH PERCENTILE	20414
AT THE 90TH PERCENTILE	14651
AT THE 75TH PERCENTILE	13316
MEDIAN OF KANSAS	12596
AT THE 25TH PERCENTILE	11371
AT THE 10TH PERCENTILE	10816
AT THE 2ND PERCENTILE	9663
LOW	8657
TOTAL CURRENT EXPENDITURE FOR CLASSROOM UNITS	344456529
ADDITIONAL AMOUNT REQUIRED TO BRING ALL CLASSROOM UNITS	
TO THE MEDIAN OF KANSAS	15855983
TO THE NATIONAL MEDIAN	40794685
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE CLASSROOM UNITS	
TO THE MEDIAN OF KANSAS	4.74
TO THE NATIONAL MEDIAN	9.19

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	469469	26223	100.00		62.73
$21250-21499	7921	385	1.48	100.00	79.56
21000-21249	0	0	0.0	98.51	0.0
20750-20999	0	0	0.0	98.51	0.0
20500-20749	0	0	0.0	98.51	0.0
20250-20499	3409	239	0.85	98.51	92.57
20000-20249	0	0	0.0	97.61	0.0
19750-19999	0	0	0.0	97.61	0.0
19500-19749	0	0	0.0	97.61	0.0
19250-19499	0	0	0.0	97.61	0.0
19000-19249	0	0	0.0	97.61	0.0
18750-18999	0	0	0.0	97.61	0.0
18500-18749	0	0	0.0	97.61	0.0
18250-18499	0	0	0.0	97.61	0.0
18000-18249	0	0	0.0	97.61	0.0
17750-17999	0	0	0.0	97.61	0.0
17500-17749	0	0	0.0	97.61	0.0
17250-17499	6003	348	1.32	97.61	70.10
17000-17249	0	0	0.0	96.28	0.0
16750-16999	2502	57	0.22	96.28	47.07
16500-16749	1905	137	0.52	95.91	81.37
16250-16499	5224	531	2.02	95.39	76.79
16000-16249	1549	85	0.32	93.36	82.84
15750-15999	0	0	0.0	93.04	0.0
15500-15749	2652	176	0.67	93.04	80.75
15250-15499	2152	125	0.48	92.37	76.07
15000-15249	3052	187	0.71	91.89	70.35
14750-14999	0	0	0.0	91.17	0.0
14500-14749	5574	543	2.07	91.17	78.30
14250-14499	0	0	0.0	89.09	0.0
14000-14249	7576	441	1.68	89.09	62.81
13750-13999	15182	1045	4.00	87.41	62.93
13500-13749	5617	302	1.15	83.41	55.47
13250-13499	76551	4002	15.26	82.25	65.10
13000-13249	61217	3304	12.60	66.99	55.71
12750-12999	6055	320	1.22	54.39	69.10
12500-12749	39465	2178	8.29	53.17	62.33
12250-12499	7877	513	1.95	44.87	63.40
12000-12249	18148	1017	3.88	42.91	59.39
11750-11999	63119	2328	8.87	39.03	55.44
11500-11749	18276	1044	3.98	30.15	63.51
11250-11499	7632	406	1.55	26.16	59.37
11000-11249	57617	3140	11.97	24.61	54.81
10750-10999	26330	1402	5.35	12.64	61.78
10500-10749	13804	756	2.88	7.29	57.66
10250-10499	2464	131	0.50	4.40	63.25
10000-10249	0	0	0.0	3.90	0.0
9750-9999	1756	101	0.39	3.90	62.51
9500-9749	10177	718	2.74	3.51	47.58
9250-9499	0	0	0.0	0.77	0.0
9000-9249	0	0	0.0	0.77	0.0
8750-8999	0	0	0.0	0.77	0.0
8500-8749	2561	203	0.77	0.77	62.69

Kentucky Current Expenditure Per Classroom Unit, 1969-1970



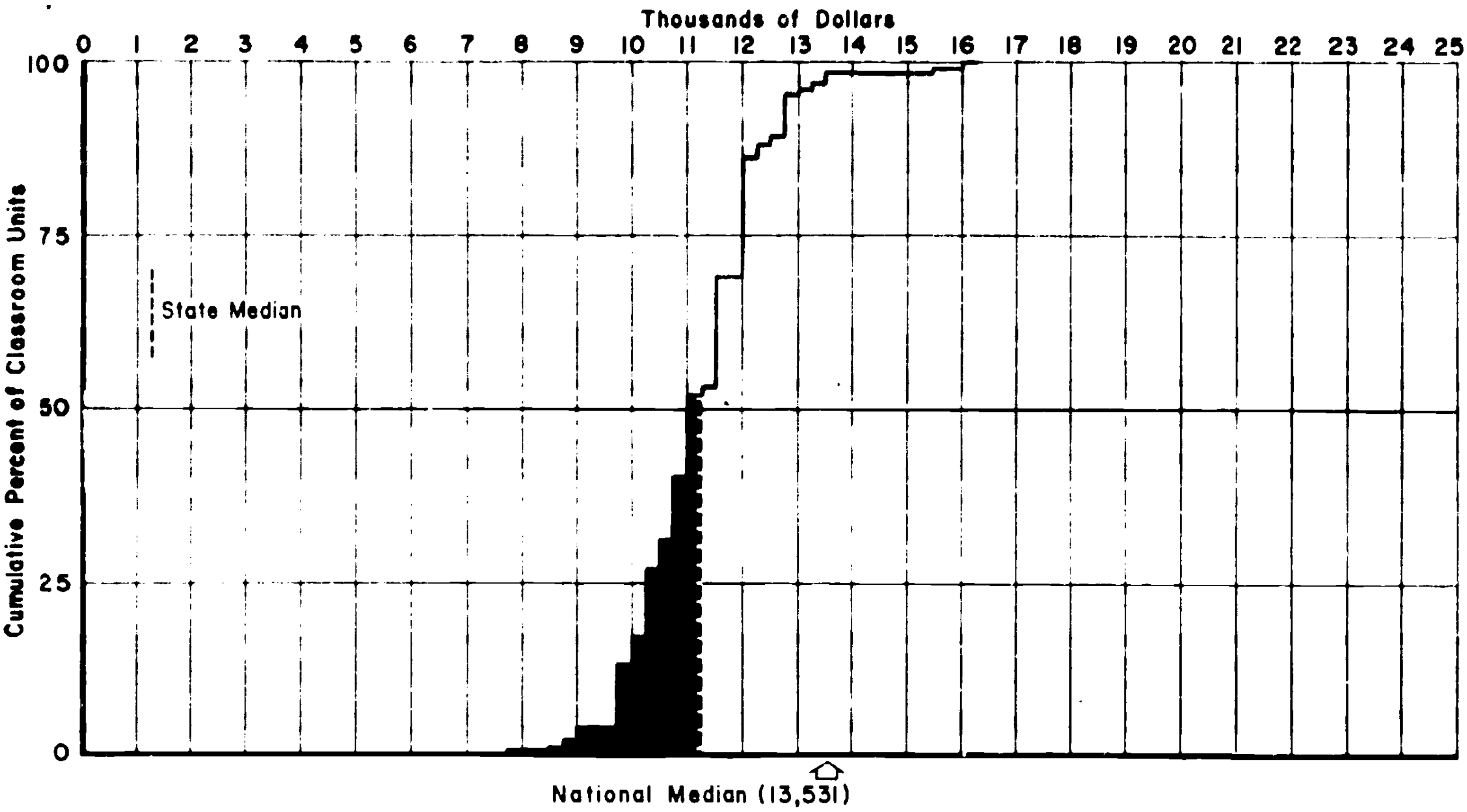
Selected Items

[illegible] LEVELS	
HIGH	20419
AT THE 98TH PERCENTILE	14274
AT THE 90TH PERCENTILE	12704
AT THE 75TH PERCENTILE	11783
[illegible]	10374
AT THE 25TH PERCENTILE	9555
AT THE 10TH PERCENTILE	8505
AT THE 2ND PERCENTILE	7213
LOW	5954
TOTAL CURRENT EXPENDITURE [illegible] CLASSROOM UNITS	457773874
[illegible] CLASSROOM UNITS	
TO THE MEDIAN FOR KENTUCKY	13316731
TO THE NATIONAL MEDIAN	100470533
[illegible] CURRENT EXPENDITURE [illegible] UNITS	
TO THE MEDIAN FOR KENTUCKY	5.43
TO THE NATIONAL MEDIAN	28.09

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS		[illegible]	[illegible]
		NUMBER	%		
TOTAL	624033	43757	100.00		41.75
$20250-20499	7527	421	0.96	100.00	22.78
20000-20249	0	0	0.0	99.04	0.0
19750-19999	0	0	0.0	99.04	0.0
19500-19749	0	0	0.0	99.04	0.0
19250-19499	0	0	0.0	99.04	0.0
19000-19249	0	0	0.0	99.04	0.0
18750-18999	0	0	0.0	99.04	0.0
18500-18749	0	0	0.0	99.04	0.0
18250-18499	0	0	0.0	99.04	0.0
18000-18249	0	0	0.0	99.04	0.0
17750-17999	0	0	0.0	99.04	0.0
17500-17749	0	0	0.0	99.04	0.0
17250-17499	0	0	0.0	99.04	0.0
17000-17249	0	0	0.0	99.04	0.0
16750-16999	0	0	0.0	99.04	0.0
16500-16749	0	0	0.0	99.04	0.0
16250-16499	0	0	0.0	99.04	0.0
16000-16249	0	0	0.0	99.04	0.0
15750-15999	4765	135	0.41	99.04	34.17
15500-15749	0	0	0.0	98.61	0.0
15250-15499	0	0	0.0	98.61	0.0
15000-15249	0	0	0.0	98.61	0.0
14750-14999	0	0	0.0	98.61	0.0
14500-14749	0	0	0.0	98.61	0.0
14250-14499	49527	2455	7.31	98.61	47.35
14000-14249	0	0	0.0	91.30	0.0
13750-13999	0	0	0.0	91.30	0.0
13500-13749	0	0	0.0	91.30	0.0
13250-13499	5528	118	0.55	91.30	27.94
13000-13249	0	0	0.0	90.75	0.0
12750-12999	0	0	0.0	90.75	0.0
12500-12749	0	0	0.0	90.75	0.0
12250-12499	7914	425	1.21	90.75	18.60
12000-12249	6810	355	1.37	89.13	19.42
11750-11999	96613	5070	15.11	88.06	45.14
11500-11749	42935	2127	4.34	72.95	43.26
11250-11499	23104	1165	3.54	68.61	20.49
11000-11249	28524	1555	4.63	65.07	30.30
10750-10999	25815	1534	4.57	60.43	25.70
10500-10749	13681	598	2.09	55.86	13.34
10250-10499	39726	2039	6.06	51.91	18.73
10000-10249	51542	2688	8.30	45.76	20.91
9750- 9999	41367	2240	6.57	37.76	19.03
9500- 9749	46395	2442	7.27	31.06	20.49
9250- 9499	16967	766	2.28	23.78	15.41
9000- 9249	25773	1427	4.24	21.50	19.88
8750- 8999	36921	1524	4.74	17.26	25.25
8500- 8749	10421	647	2.04	12.51	12.16
8250- 8499	13666	660	1.96	9.46	23.98
8000- 8249	2419	153	0.45	7.45	8.41
7750- 7999	14562	961	2.50	7.03	15.40
7500- 7749	3336	172	0.51	4.81	12.11
7250- 7499	5826	337	1.03	4.01	7.79
7000- 7249	6848	936	1.59	3.01	10.11
6750- 6999	0	0	0.0	1.41	0.0
6500- 6749	3627	231	0.69	1.41	15.91
6250- 6499	0	0	0.0	0.72	0.0
6000- 6249	0	0	0.0	0.72	0.0
5750- 5999	3802	241	0.72	0.72	13.92

Louisiana

Current Expenditure Per Classroom Unit, 1969-1970

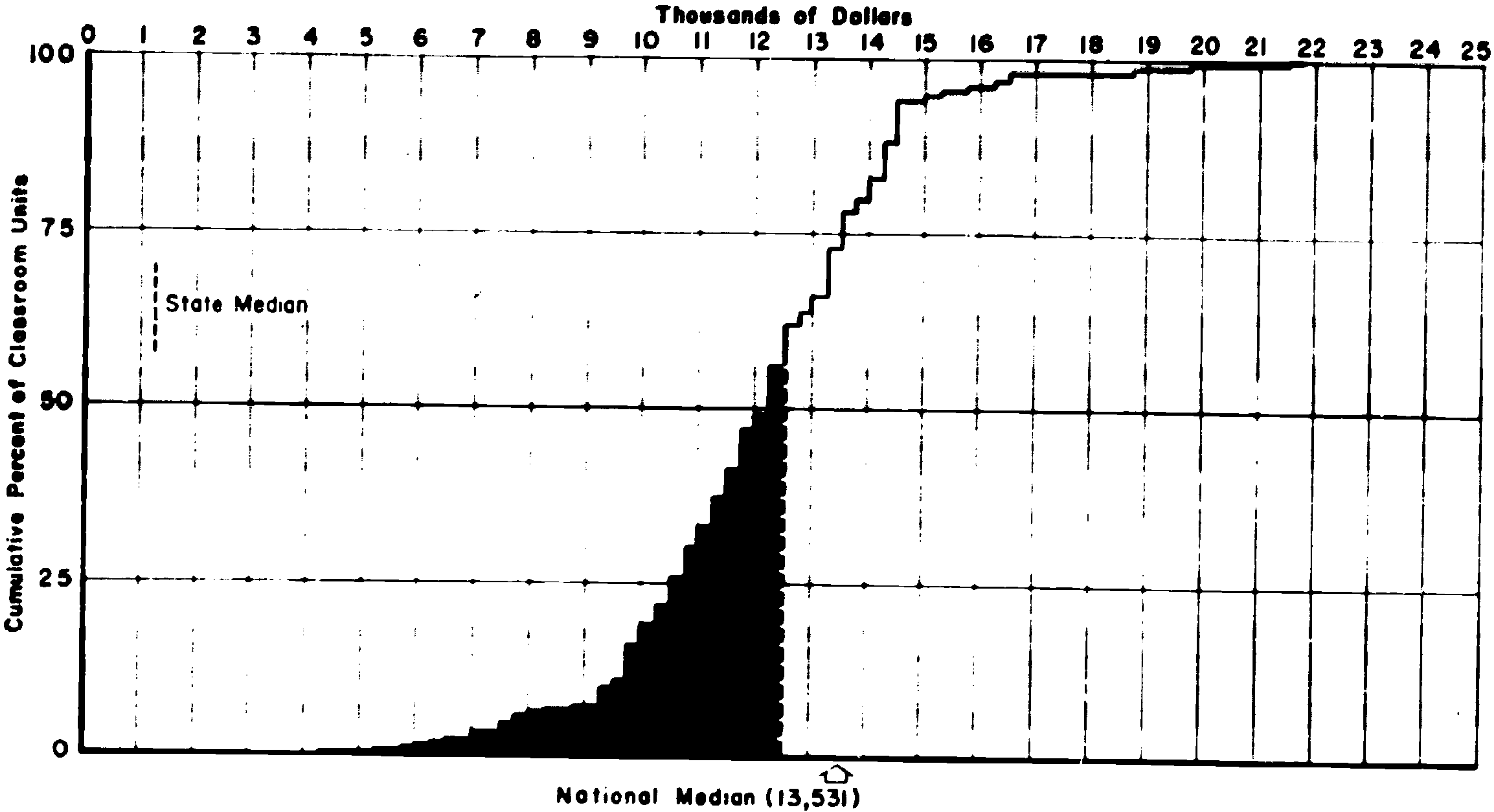


Selected Items

[illegible]	
[illegible]	$16147
[illegible]	13102
[illegible]	12751
[illegible]	12059
[illegible]	11150
[illegible]	10616
[illegible]	9971
[illegible]	9516
	7465
[illegible]	$1015?6?90
[illegible]	
[illegible]	15459811
[illegible]	85920?2?
[illegible]	
[illegible]	3.45
[illegible]	19.32

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	100.00		[illegible]
$16000-16249	[illegible]	223	[illegible]	100.00	[illegible]
15750-15999	0	0	0.0	99.61	0.0
15500-15749	6676	415	0.41	99.61	34.57
15250-15499	0	0	0.0	[illegible]	0.0
15000-15249	0	0	0.0	99.57	0.0
14750-14999	0	0	0.0	99.57	0.0
14500-14749	0	0	0.0	99.57	0.0
14250-14499	0	0	0.0	99.57	0.0
14000-14249	0	0	0.0	[illegible]	0.0
13750-13999	0	0	0.0	[illegible]	0.0
13500-13749	14426	656	1.8	97.57	[illegible]
13250-13499	[illegible]	363	0.90	[illegible]	[illegible]
13000-13249	2132	100	[illegible]	[illegible]	[illegible]
12750-12999	54676	2569	6.65	[illegible]	46.92
12500-12749	10055	417	1.14	88.[illegible]	[illegible]
12250-12499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12000-12249	12?676	6915	16.61	8?.55	[illegible]
11750-11999	0	0	0.0	[illegible]	0.0
11500-11749	1??352	6226	16.98	[illegible]	[illegible]
11250-11499	4976	262	0.69	52.5?	[illegible]
11000-11249	66670	4166	11.47	51.44	[illegible]
10750-10999	70745	3623	[illegible]	40.41	[illegible]
10500-10749	[illegible]	2?18	[illegible]	[illegible]	[illegible]
10250-10499	71??2	3530	[illegible]	[illegible]	[illegible]
10000-10249	36364	1791	4.70	17.[illegible]	31.75
9750-9999	67518	[illegible]	[illegible]	[illegible]	[illegible]
9500-9749	0	0	0.0	[illegible]	0.0
9250-9499	0	0	0.0	[illegible]	[illegible]
9000-9249	7477	410	1.07	[illegible]	[illegible]
8750-8999	14213	714	1.87	2.[illegible]	[illegible]
8500-8749	2447	117	0.32	[illegible]	[illegible]
8250-8499	0	0	0.0	[illegible]	0.0
8000-8249	0	0	0.0	0.64	0.0
7750-7999	4947	244	0.64	0.64	27.46

Maine Current Expenditure Per Classroom Unit, 1969-1970

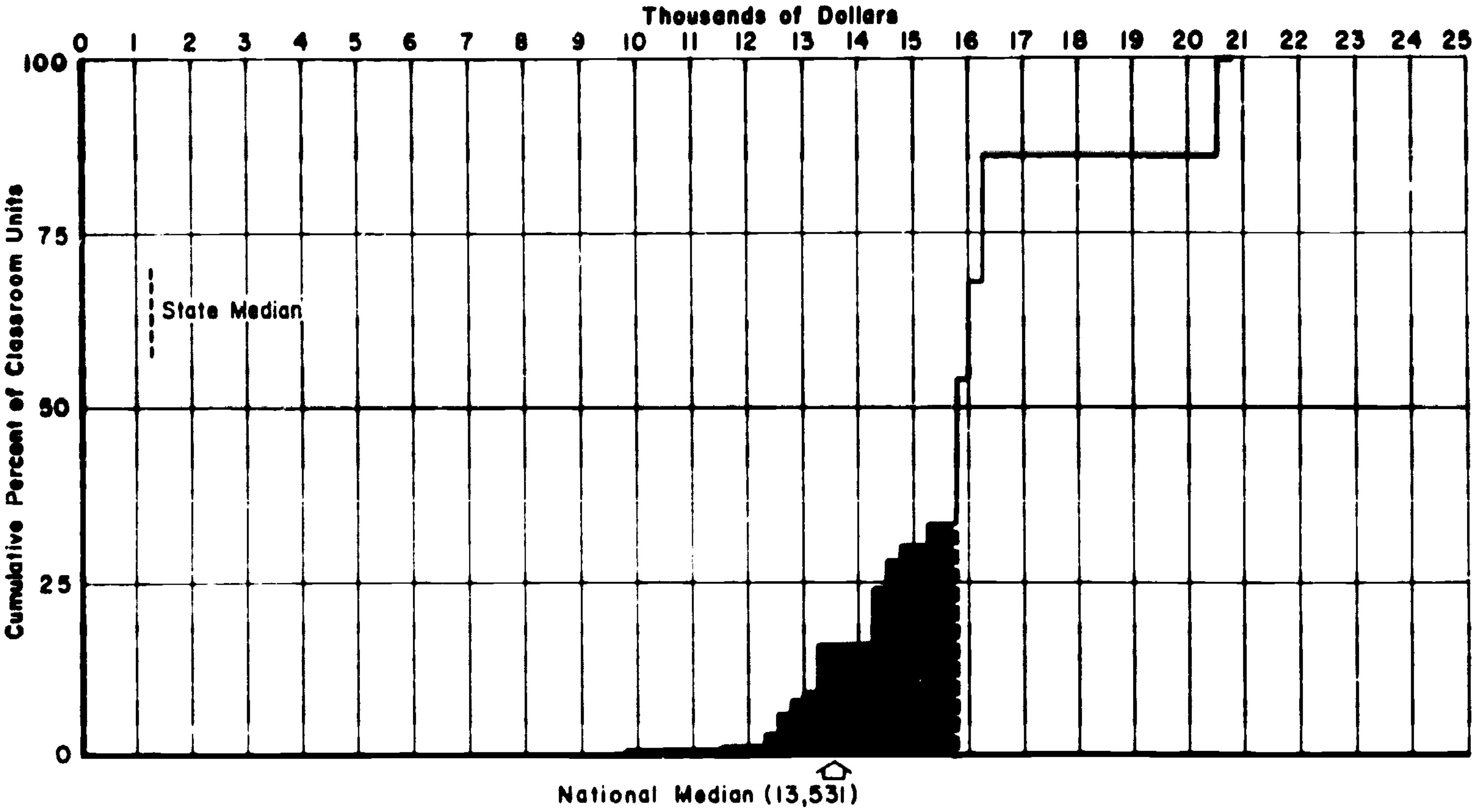


Selected Items

[illegible]

[illegible]

Maryland Current Expenditure Per Classroom Unit, 1969-1970

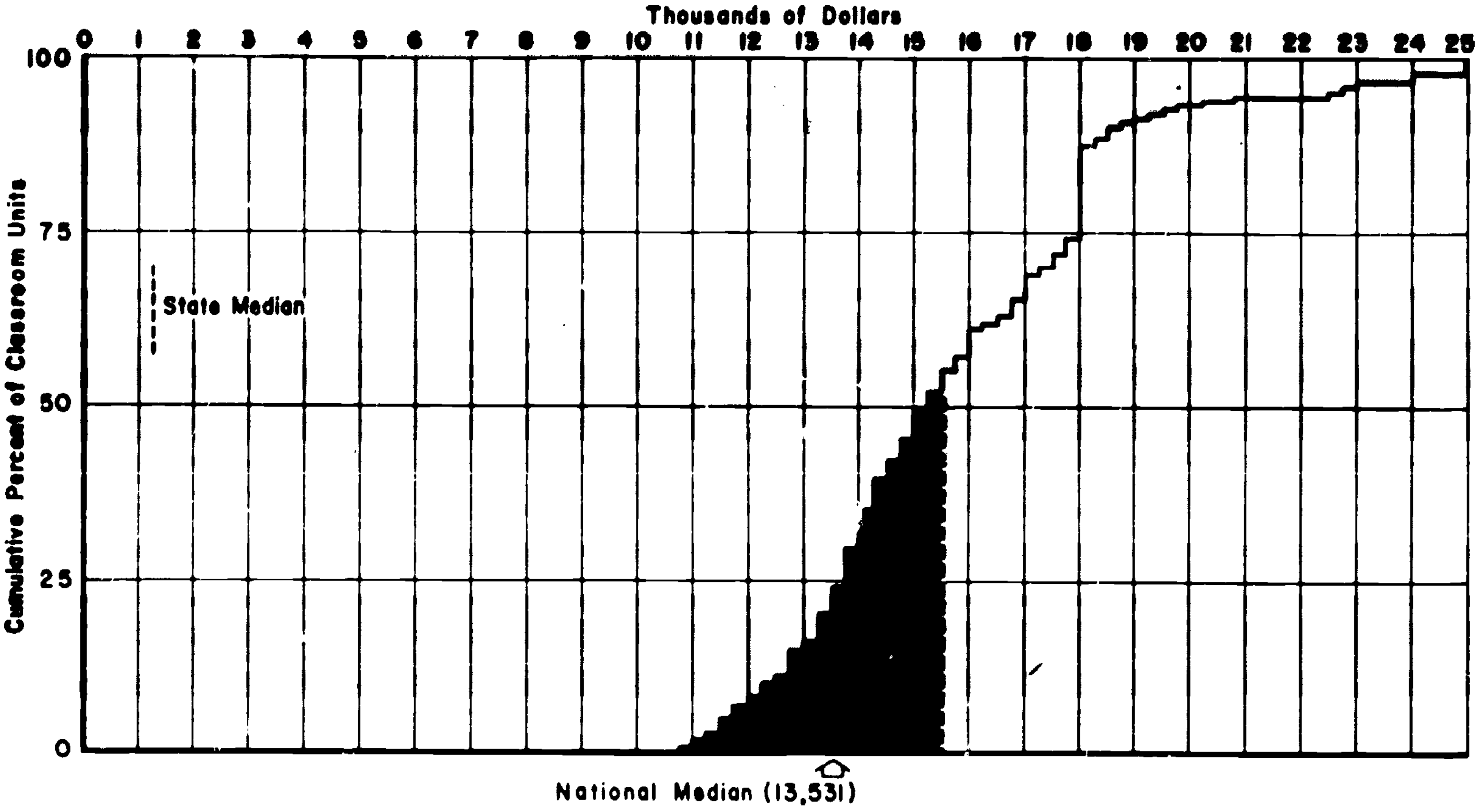


Selected Items

[illegible]

[illegible]

Massachusetts Current Expenditure Per Classroom Unit, 1969-1970

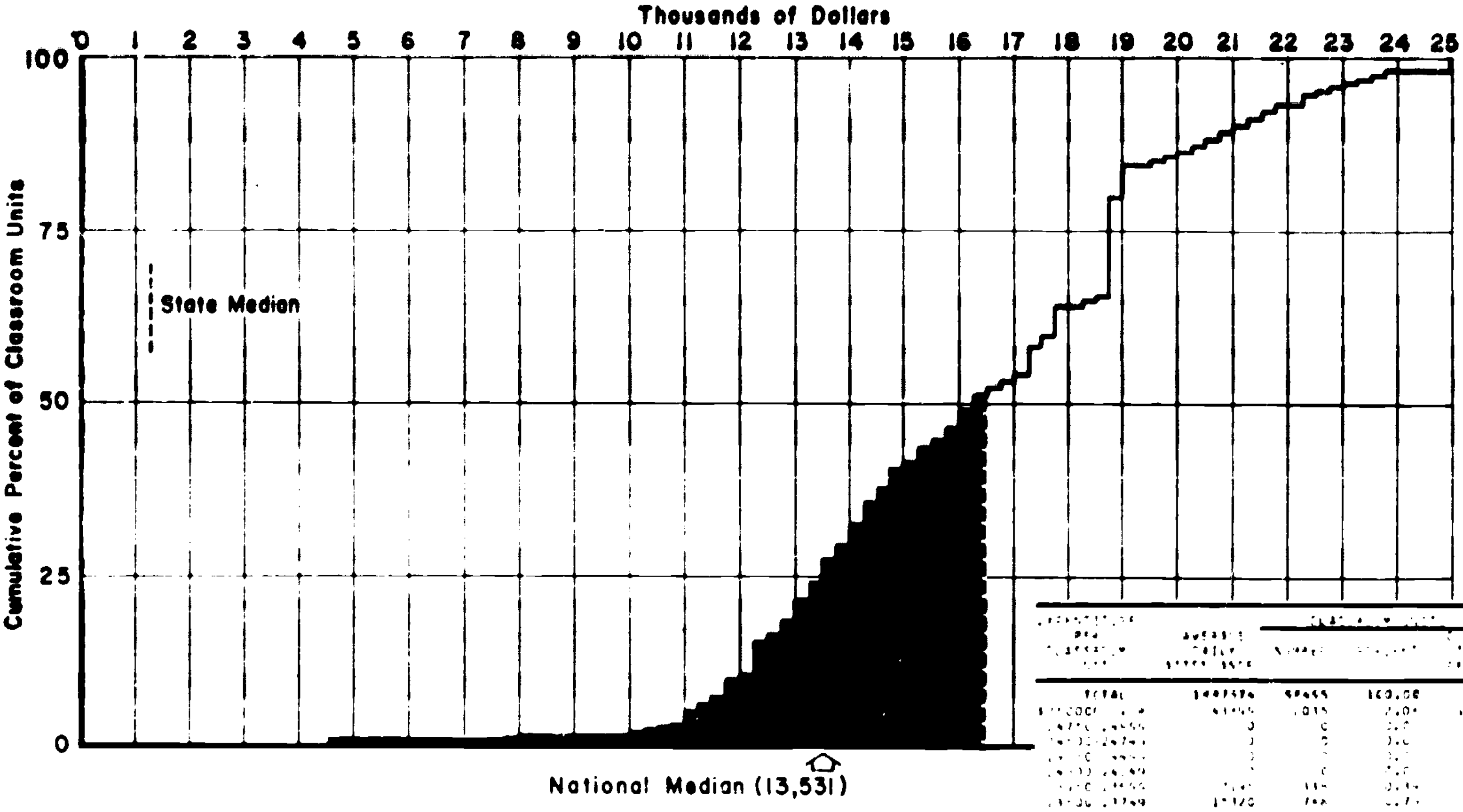


Selected Items

CLASSROOM EXPENDITURE LEVELS	
MAX.	34702
AT THE 99TH PERCENTILE	26267
AT THE 90TH PERCENTILE	18955
AT THE 75TH PERCENTILE	18011
MEDIAN FOR MASSACHUSETTS	15272
AT THE 25TH PERCENTILE	13867
AT THE 10TH PERCENTILE	12276
AT THE 1ST PERCENTILE	11192
MIN.	10976
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	[illegible]
[illegible] CLASSROOM UNITS	
[illegible] THE MEDIAN FOR MASSACHUSETTS	[illegible]
[illegible] THE NATIONAL MEDIAN	[illegible]
[illegible] CURRENT EXPENDITURE [illegible] UNITS	
[illegible] THE MEDIAN FOR MASSACHUSETTS	9.26
[illegible] THE NATIONAL MEDIAN	1.25

CURRENT EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS		PERCENT	
		NUMBER	PERCENT	[illegible]	[illegible]
TOTAL	1059442	59855	100.00		75.69
25000 & OVER	11407	1045	1.95	100.00	67.11
24750-24999	0	0	0.0	98.13	0.0
24500-24749	0	0	0.0	98.13	0.0
24250-24499	0	0	0.0	98.13	0.0
24000-24249	9163	418	0.86	98.13	80.21
23750-23999	0	0	0.0	97.26	0.0
23500-23749	0	0	0.0	97.26	0.0
23250-23499	0	0	0.0	97.26	0.0
23000-23249	16591	857	1.54	97.26	80.32
22750-22999	9631	418	0.78	95.71	88.13
22500-22749	7666	435	0.78	94.92	75.11
22250-22499	0	0	0.0	94.14	0.0
22000-22249	0	0	0.0	94.14	0.0
21750-21999	0	0	0.0	94.14	0.0
21500-21749	0	0	0.0	94.14	0.0
21250-21499	0	0	0.0	94.14	0.0
21000-21249	0	0	0.0	94.14	0.0
20750-20999	4737	183	0.24	94.14	10.53
20500-20749	0	0	0.0	93.85	0.0
20250-20499	9061	440	0.79	93.85	10.19
20000-20249	0	0	0.0	93.05	0.0
19750-19999	4808	238	0.41	93.05	92.52
19500-19749	10791	550	0.95	92.64	89.70
19250-19499	3716	261	0.43	91.69	88.67
19000-19249	5083	258	0.46	91.21	91.91
18750-18999	9129	413	0.74	90.75	96.97
18500-18749	23252	1025	1.84	90.00	78.62
18250-18499	4999	236	0.42	88.15	70.21
18000-18249	136177	7622	13.76	87.73	71.35
17750-17999	19720	911	1.64	73.58	74.10
17500-17749	22079	1159	2.09	72.36	81.99
17250-17499	16261	819	1.47	70.25	73.36
17000-17249	61302	2077	3.74	68.77	69.52
16750-16999	27668	1461	2.63	65.03	79.67
16500-16749	9479	438	0.79	62.39	80.89
16250-16499	2709	149	0.27	61.60	87.56
16000-16249	42553	2159	3.89	61.33	72.98
15750-15999	24366	1372	2.47	57.44	80.72
15500-15749	32136	1762	3.17	54.96	91.01
15250-15499	30778	1773	3.19	51.79	76.98
15000-15249	41593	2092	3.77	48.55	70.12
14750-14999	26899	1298	2.33	44.82	76.86
14500-14749	39102	2046	3.69	42.48	76.69
14250-14499	40576	2120	3.82	38.79	75.95
14000-14249	63657	3199	5.76	34.54	73.61
13750-13999	51555	2617	4.79	29.23	71.55
13500-13749	43565	2287	4.12	24.65	78.17
13250-13499	48625	2540	4.59	20.52	72.13
13000-13249	10805	571	1.32	15.71	71.31
12750-12999	36700	1901	3.42	14.70	76.45
12500-12749	11762	558	1.37	11.27	71.06
12250-12499	19629	1011	1.82	10.15	67.09
12000-12249	20206	1002	1.80	8.37	63.49
11750-11999	19188	963	1.73	6.56	76.95
11500-11749	15207	760	1.38	4.82	79.59
11250-11499	10417	1038	1.87	3.44	80.44
11000-11249	11102	601	1.08	1.56	68.36
10750-10999	5011	266	0.48	0.48	55.69

Michigan Current Expenditure Per Classroom Unit, 1969-1970



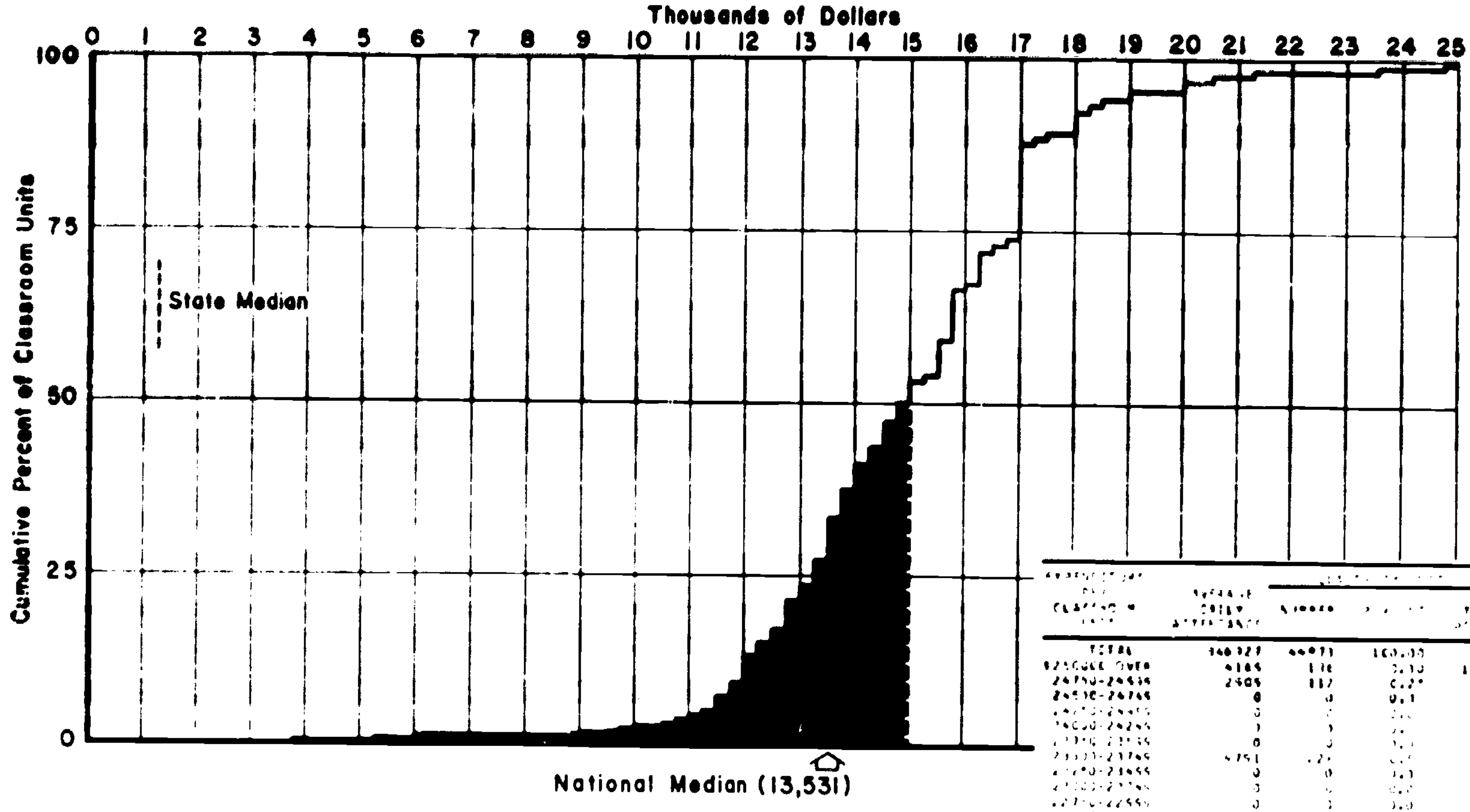
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Selected Items

[illegible]

Minnesota

Current Expenditure Per Classroom Unit, 1969-1970



EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	NUMBER	[illegible]	[illegible]	[illegible]
TOTAL	940327	44971	100.00		53.50
$25000 & OVER	4185	118	0.10	100.00	15.45
24750-24999	2405	117	0.2?	99.85	37.61
24500-24749	0	0	0.1	99.64	0.0
[illegible]	0	0	[illegible]	[illegible]	[illegible]
24000-24249	0	0	[illegible]	[illegible]	[illegible]
[illegible]	0	0	[illegible]	[illegible]	[illegible]
23500-23749	4751	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	0	[illegible]	[illegible]	[illegible]
[illegible]	0	0	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0.0	[illegible]	[illegible]
[illegible]	0	0	0.0	[illegible]	[illegible]
[illegible]	0	0	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0.0	[illegible]	0.0
21750-21999	0	0	0.0	59.31	[illegible]
21500-21749	0	0	0.0	59.51	[illegible]
21250-21499	2569	111	0.24	59.41	[illegible]
21000-21249	0	0	0.0	[illegible]	0.0
20750-20999	0	0	0.0	[illegible]	[illegible]
[illegible]	26293	592	2.12	[illegible]	[illegible]
[illegible]	0	0	0.0	[illegible]	[illegible]
[illegible]	10159	[illegible]	[illegible]	[illegible]	[illegible]
19750-19999	0	0	0.0	[illegible]	0.0
[illegible]	0	0	0.0	[illegible]	[illegible]
[illegible]	0	0	[illegible]	[illegible]	[illegible]
[illegible]	13116	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	13144	[illegible]	1.44	[illegible]	[illegible]
[illegible]	4806	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0.0	[illegible]	0.0
[illegible]	[illegible]	157	[illegible]	[illegible]	[illegible]
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[illegible]	112372	5050	11.12	[illegible]	[illegible]
[illegible]	11893	57?	1.27	[illegible]	[illegible]
[illegible]	10036	560	1.12	[illegible]	[illegible]
[illegible]	30536	2667	4.83	[illegible]	[illegible]
[illegible]	2582	[illegible]	[illegible]	[illegible]	[illegible]
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[illegible]	31550	1940	4.11	13.11	[illegible]
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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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[illegible]	[illegible]	0	0.0	[illegible]	0.0
9000-9249	1776	[illegible]	0.10	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	0.11	[illegible]	[illegible]
8500-8749	0	0	0.0	[illegible]	0.0
[illegible]	0	0	0.0	[illegible]	0.0
8000-8249	0	0	0.0	[illegible]	0.0
[illegible]	0	0	0.0	[illegible]	0.0
[illegible]	0	0	0.0	[illegible]	0.0
[illegible]	0	0	0.0	[illegible]	0.0
7000-7249	0	0	0.0	[illegible]	0.0
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	0	0	0.0	[illegible]	0.0
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[illegible]	0	0	[illegible]	[illegible]	[illegible]
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[illegible]	0	0	0.0	[illegible]	[illegible]
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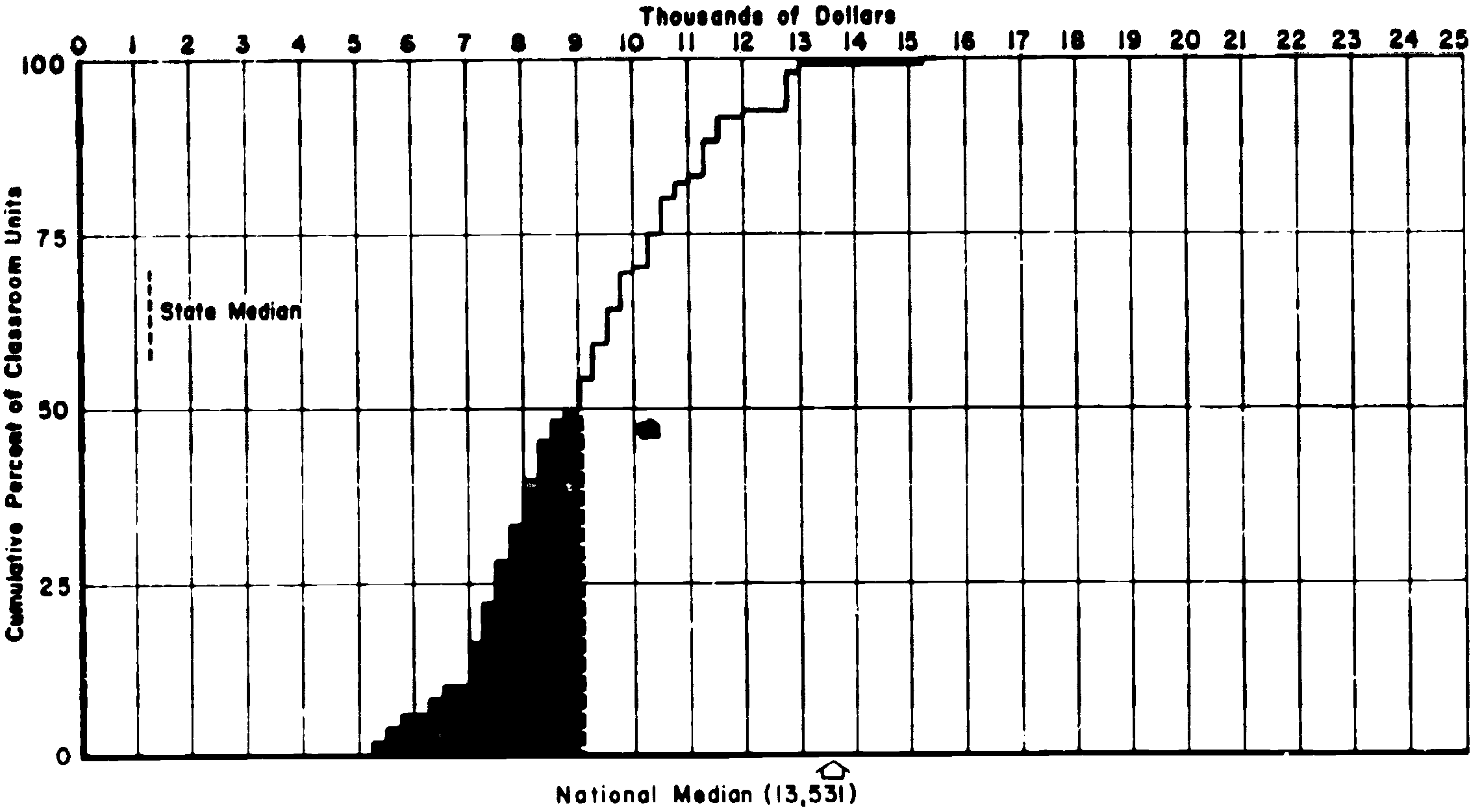
[illegible]	[illegible]	111	[illegible]	[illegible]	[illegible]

Selected Items

[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]

Mississippi Current Expenditure Per Classroom Unit, 1969-1970

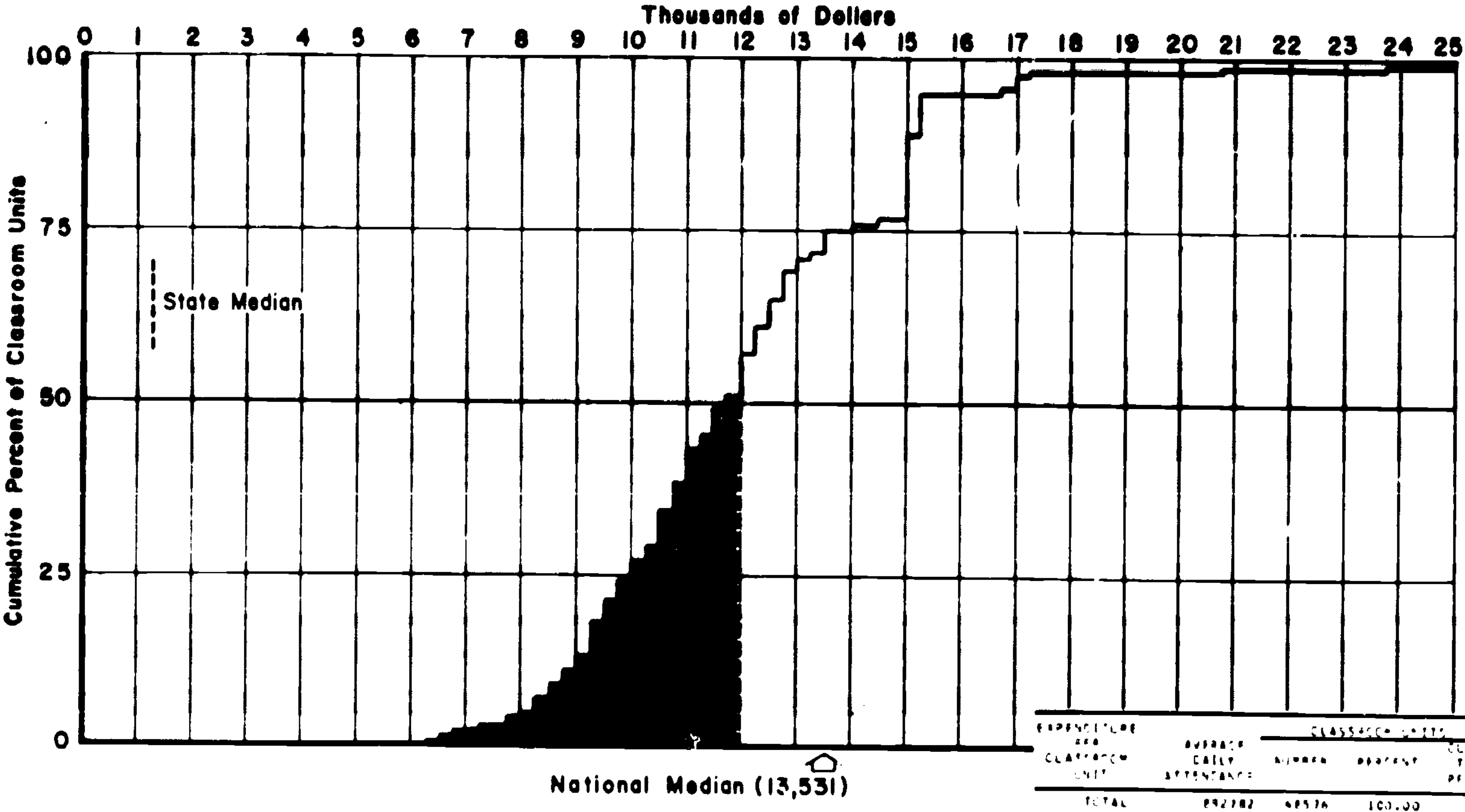


Selected Items

[illegible]

[illegible]

Missouri Current Expenditure Per Classroom Unit, 1969-1970

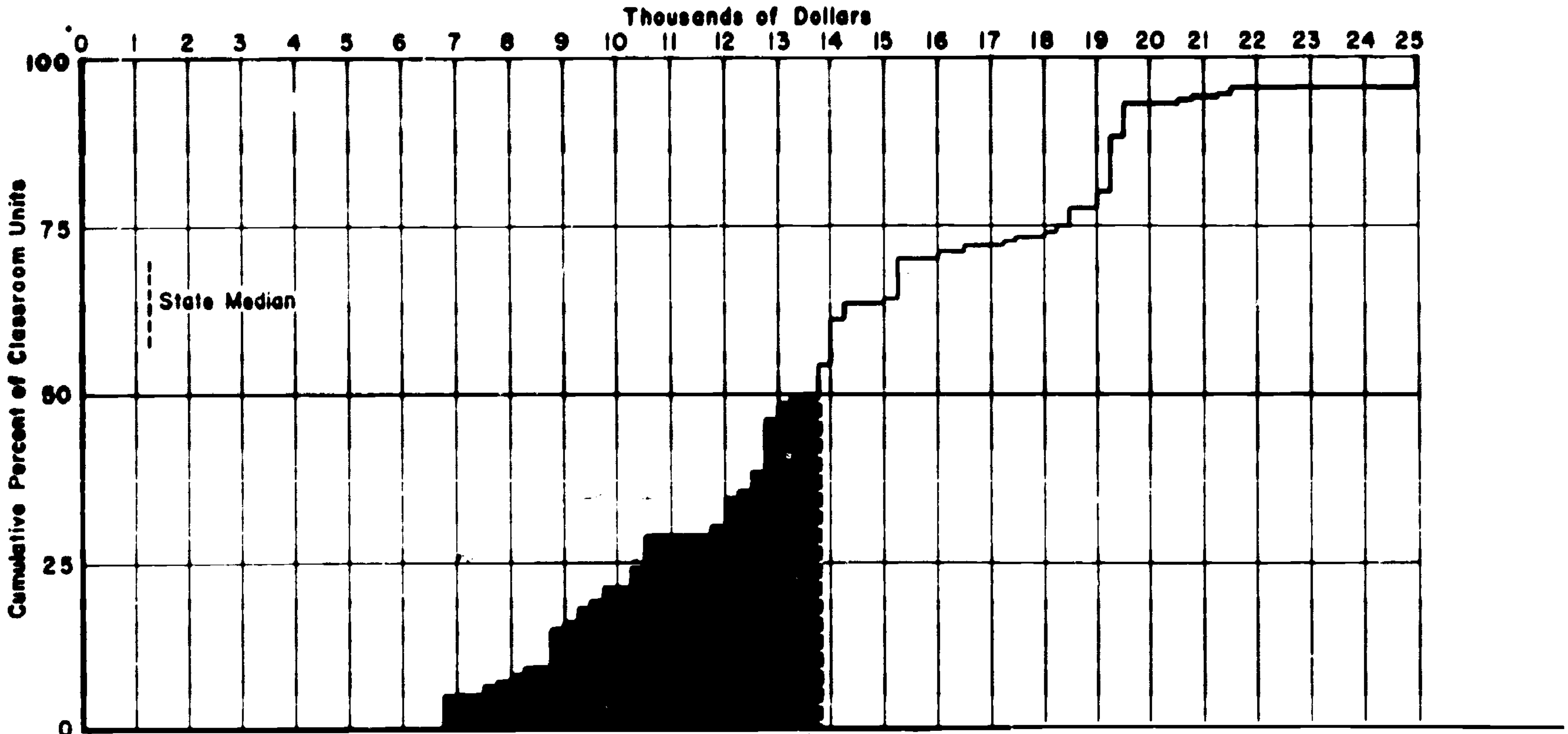


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			PERCENT OF REVENUE FROM LOCAL SOURCES
		NUMBER	PERCENT	CUMULATIVE PERCENT	
TOTAL	892782	48576	100.00		63.23
$25000 & OVER	5851	261	0.54	100.00	75.13
24750-24999	0	0	0.0	99.46	0.0
24500-24749	0	0	0.0	99.46	0.0
24250-24499	0	0	0.0	99.46	0.0
24000-24249	0	0	0.0	99.46	0.0
23750-23999	5963	287	0.59	99.46	84.46
23500-23749	0	0	0.0	98.87	0.0
23250-23499	0	0	0.0	98.87	0.0
23000-23249	0	0	0.0	98.87	0.0
22750-22999	0	0	0.0	98.87	0.0
22500-22749	0	0	0.0	98.87	0.0
22250-22499	0	0	0.0	98.87	0.0
22000-22249	0	0	0.0	98.87	0.0
21750-21999	0	0	0.0	98.87	0.0
21500-21749	0	0	0.0	98.87	0.0
21250-21499	0	0	0.0	98.87	0.0
21000-21249	0	0	0.0	98.87	0.0
20750-20999	6578	349	0.72	98.87	92.56
20500-20749	0	0	0.0	98.15	0.0
20250-20499	0	0	0.0	98.15	0.0
20000-20249	0	0	0.0	98.15	0.0
19750-19999	0	0	0.0	98.15	0.0
19500-19749	0	0	0.0	98.15	0.0
19250-19499	0	0	0.0	98.15	0.0
19000-19249	0	0	0.0	98.15	0.0
18750-18999	0	0	0.0	98.15	0.0
18500-18749	0	0	0.0	98.15	0.0
18250-18499	0	0	0.0	98.15	0.0
18000-18249	0	0	0.0	98.15	0.0
17750-17999	0	0	0.0	98.15	0.0
17500-17749	0	0	0.0	98.15	0.0
17250-17499	2715	153	0.31	98.15	80.37
17000-17249	16231	807	1.66	97.83	78.63
16750-16999	6784	349	0.72	96.17	79.51
16500-16749	0	0	0.0	95.45	0.0
16250-16499	0	0	0.0	95.45	0.0
16000-16249	0	0	0.0	95.45	0.0
15750-15999	0	0	0.0	95.45	0.0
15500-15749	0	0	0.0	95.45	0.0
15250-15499	66220	3284	6.76	95.45	67.33
15000-15249	111616	5831	12.00	88.68	64.61
14750-14999	0	0	0.0	76.68	0.0
14500-14749	5285	266	0.55	76.68	55.43
14250-14499	0	0	0.0	76.13	0.0
14000-14249	10532	539	1.11	76.13	71.10
13750-13999	0	0	0.0	75.02	0.0
13500-13749	30305	1550	3.19	75.02	65.06
13250-13499	12500	652	1.34	71.83	81.36
13000-13249	13530	770	1.59	70.49	71.31
12750-12999	56563	1858	3.82	68.90	55.86
12500-12749	60268	2098	4.32	65.07	67.77
12250-12499	37682	2036	4.19	60.75	61.56
12000-12249	50362	2691	5.54	56.56	65.06
11750-11999	17893	912	1.88	51.02	66.67
11500-11749	37530	2022	4.16	49.14	61.71
11250-11499	21001	1062	2.19	44.97	53.39
11000-11249	18450	2195	4.52	42.79	55.41
10750-10999	30209	2156	4.44	38.26	46.31
10500-10749	46933	2379	4.90	33.82	53.18
10250-10499	15676	893	1.84	28.92	64.15
10000-10249	26186	1410	2.90	27.09	50.76
9750- 9999	31506	1750	3.60	24.18	39.61
9500- 9749	21187	1244	2.56	20.58	52.09
9250- 9499	16780	2268	4.67	18.02	56.62
9000- 9249	19321	1036	2.13	13.35	43.66
8750- 8999	20099	1273	2.62	11.22	47.07
8500- 8749	13937	788	1.62	8.59	49.01
8250- 8499	22837	1313	2.70	6.97	47.73
8000- 8249	1506	86	0.18	4.27	44.70
7750- 7999	9551	711	1.46	4.09	41.85
7500- 7749	0	0	0.0	2.63	0.0
7250- 7499	3071	249	0.51	2.63	46.40
7000- 7249	0	0	0.0	2.12	0.0
6750- 6999	1475	100	0.21	2.12	36.29
6500- 6749	11605	823	1.69	1.91	40.12
6250- 6499	3383	104	0.21	0.21	39.98

Selected Items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$57777
AT THE 98TH PERCENTILE	17668
AT THE 90TH PERCENTILE	15234
AT THE 75TH PERCENTILE	13733
MEDIAN FOR MISSOURI	11565
AT THE 25TH PERCENTILE	10094
AT THE 10TH PERCENTILE	8937
AT THE 2ND PERCENTILE	6562
LOW	6376
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	$592696362
ADDITIONAL AMOUNT REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR MISSOURI	$49329414
TO THE NATIONAL MEDIAN	$97861983
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR MISSOURI	8.33
TO THE NATIONAL MEDIAN	16.52

Montana Current Expenditure Per Classroom Unit, 1969-1970



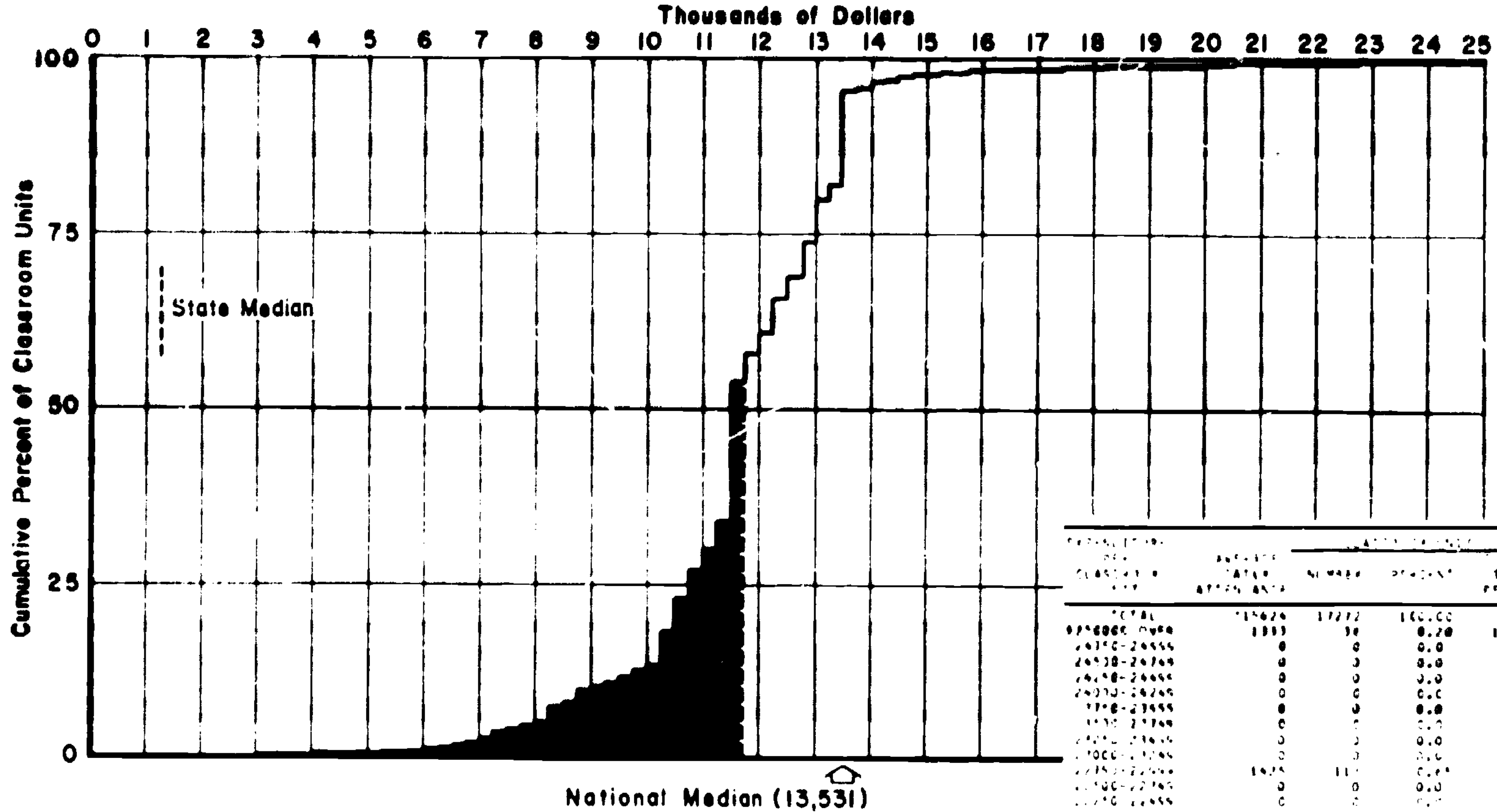
Selected Items

CLASSROOM EXPENDITURE LEVELS

HIGH	41744
AT THE 98TH PERCENTILE	27144
AT THE 90TH PERCENTILE	19567
AT THE 75TH PERCENTILE	18502
MEDIAN FOR MONTANA	13962
AT THE 25TH PERCENTILE	10577
AT THE 10TH PERCENTILE	8792
AT THE 2ND PERCENTILE	6524
LOW	4926
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	119375162
AMOUNT OF INCREASE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR MONTANA	13776420
TO THE NATIONAL MEDIAN	12698168
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR MONTANA	11.54
TO THE NATIONAL MEDIAN	10.64

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	192492	8963	100.00		21.47
25000 AND OVER	12766	603	6.78	100.00	21.17
24750-24999	0	0	0.0	93.22	0.0
24500-24749	0	0	0.0	93.22	0.0
24250-24499	0	0	0.0	93.22	0.0
24000-24249	0	0	0.0	93.22	0.0
23750-23999	0	0	0.0	93.22	0.0
23500-23749	0	0	0.0	93.22	0.0
23250-23499	0	0	0.0	93.22	0.0
23000-23249	0	0	0.0	93.22	0.0
22750-22999	0	0	0.0	93.22	0.0
22500-22749	0	0	0.0	93.22	0.0
22250-22499	0	0	0.0	93.22	0.0
22000-22249	0	0	0.0	93.22	0.0
21750-21999	0	0	0.0	93.22	0.0
21500-21749	1731	58	0.65	93.22	29.84
21250-21499	1763	50	0.56	92.57	35.26
21000-21249	0	0	0.0	92.01	0.0
20750-20999	1151	41	0.46	92.01	28.07
20500-20749	1026	32	0.39	91.55	32.07
20250-20499	0	0	0.0	91.16	0.0
20000-20249	0	0	0.0	91.16	0.0
19750-19999	0	0	0.0	91.16	0.0
19500-19749	12712	411	4.57	91.16	30.93
19250-19499	18937	661	7.56	86.59	28.65
19000-19249	6526	227	2.51	78.65	28.75
18750-18999	0	0	0.0	77.44	0.0
18500-18749	6291	216	2.43	77.44	29.13
18250-18499	1215	45	0.50	75.01	27.00
18000-18249	2259	73	0.81	74.51	30.95
17750-17999	0	0	0.0	73.70	0.0
17500-17749	640	24	0.26	73.70	26.67
17250-17499	2433	104	1.16	73.44	23.39
17000-17249	0	0	0.0	71.75	0.0
16750-16999	0	0	0.0	71.75	0.0
16500-16749	1161	47	0.52	71.75	24.70
16250-16499	0	0	0.0	71.19	0.0
16000-16249	1637	75	0.84	71.19	21.83
15750-15999	0	0	0.0	70.29	0.0
15500-15749	0	0	0.0	70.29	0.0
15250-15499	7606	529	5.90	70.29	14.38
15000-15249	1153	61	0.73	64.39	18.90
14750-14999	0	0	0.0	63.66	0.0
14500-14749	0	0	0.0	63.66	0.0
14250-14499	6615	210	2.35	63.66	31.50
14000-14249	11692	682	7.60	61.31	17.14
13750-13999	7702	363	4.19	53.71	21.22
13500-13749	0	0	0.0	49.52	0.0
13250-13499	1188	66	0.74	49.52	18.00
13000-13249	6760	223	2.49	48.78	30.31
12750-12999	10915	475	5.30	46.29	22.98
12500-12749	6891	244	2.72	40.99	28.24
12250-12499	2629	118	1.42	38.27	22.28
12000-12249	5025	236	2.65	33.91	21.29
11750-11999	642	25	0.28	29.95	25.68
11500-11749	0	0	0.0	29.67	0.0
11250-11499	0	0	0.0	29.67	0.0
11000-11249	0	0	0.0	29.67	0.0
10750-10999	0	0	0.0	29.67	0.0
10500-10749	5520	497	5.54	29.67	11.11
10250-10499	3931	280	3.12	24.13	14.04
10000-10249	0	0	0.0	20.66	0.0
9750-9999	1776	132	1.47	20.66	13.45
9500-9749	1111	47	0.52	19.19	23.64
9250-9499	2156	157	1.75	18.04	13.73
9000-9249	875	48	0.54	16.22	18.23
8750-8999	5799	570	6.36	15.68	10.17
8500-8749	0	0	0.0	9.32	0.0
8250-8499	705	57	0.64	9.32	12.37
8000-8249	875	76	0.85	8.68	11.51
7750-7999	617	56	0.62	7.83	11.02
7500-7749	1384	109	1.22	7.21	12.70
7250-7499	0	0	0.0	5.36	0.0
7000-7249	0	0	0.0	5.36	0.0
6750-6999	5171	556	5.36	5.36	9.30

Nebraska Current Expenditure Per Classroom Unit, 1969-1970

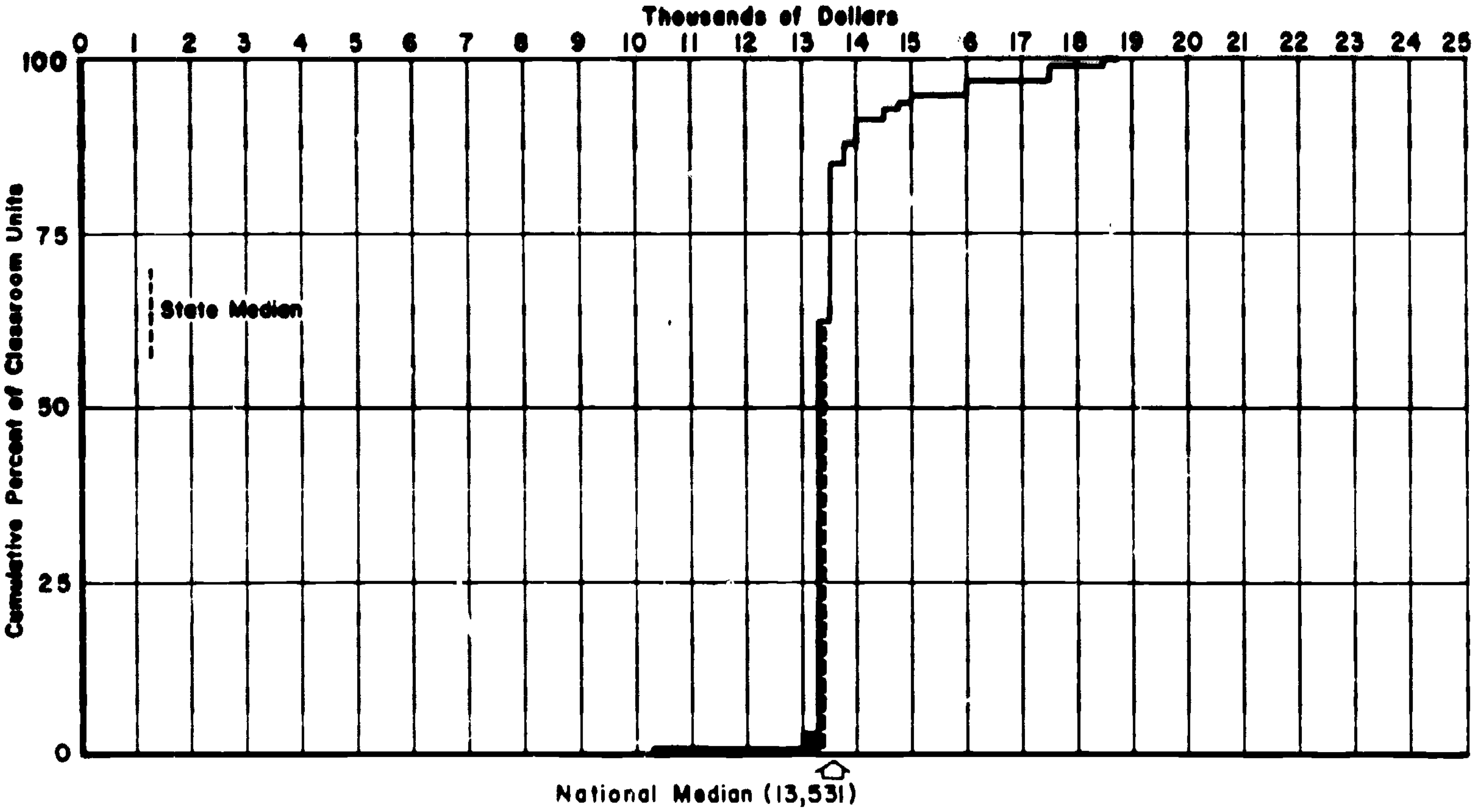


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	[illegible]
TOTAL	315626	17272	100.00		75.72
25000 OVER	1333	35	0.20	100.00	77.40
24750-24999	0	0	0.0	99.79	0.0
24500-24749	0	0	0.0	99.79	0.0
24250-24499	0	0	0.0	99.79	0.0
24000-24249	0	0	0.0	99.79	0.0
23750-23999	0	0	0.0	99.79	0.0
23500-23749	0	0	0.0	99.79	0.0
23250-23499	0	0	0.0	99.79	0.0
23000-23249	0	0	0.0	99.79	0.0
22750-22999	1475	117	0.68	99.79	[illegible]
22500-22749	0	0	0.0	99.11	0.0
22250-22499	0	0	0.0	99.11	0.0
22000-22249	0	0	0.0	99.11	0.0
21750-21999	0	0	0.0	99.11	0.0
21500-21749	0	0	0.0	99.11	0.0
21250-21499	0	0	0.0	99.11	0.0
21000-21249	0	0	0.0	99.11	0.0
20750-20999	0	0	0.0	99.11	0.0
20500-20749	183	8	0.05	99.11	47.86
20250-20499	0	0	0.0	99.06	0.0
20000-20249	163	11	0.06	99.06	89.96
19750-19999	0	0	0.0	99.02	0.0
19500-19749	0	0	0.0	99.02	0.0
19250-19499	0	0	0.0	99.02	0.0
19000-19249	0	0	0.0	99.02	0.0
18750-18999	0	0	0.0	99.02	0.0
18500-18749	0	0	0.0	99.02	0.0
18250-18499	237	10	0.05	99.02	79.55
18000-18249	0	0	0.0	98.96	0.0
17750-17999	0	0	0.0	98.96	0.0
17500-17749	1106	81	0.47	98.96	81.99
17250-17499	0	0	0.0	98.49	0.0
17000-17249	0	0	0.0	98.49	0.0
16750-16999	0	0	0.0	98.49	0.0
16500-16749	0	0	0.0	98.49	0.0
16250-16499	0	0	0.0	98.49	0.0
16000-16249	119	6	0.03	98.49	83.19
15750-15999	1367	79	0.46	98.46	77.35
15500-15749	0	0	0.0	98.00	0.0
15250-15499	466	30	0.17	98.00	89.52
15000-15249	0	0	0.0	97.83	0.0
14750-14999	566	35	0.20	97.83	90.52
14500-14749	633	36	0.21	97.63	79.59
14250-14499	89	6	0.03	97.42	91.07
14000-14249	4916	298	1.72	97.39	85.49
13750-13999	611	35	0.20	95.67	86.75
13500-13749	46086	2404	13.92	95.47	[illegible]
13250-13499	8162	401	2.32	81.55	76.[illegible]
13000-13249	15658	857	4.96	79.23	77.96
12750-12999	15912	883	5.11	74.27	78.83
12500-12749	9159	565	3.27	69.26	79.92
12250-12499	16558	803	4.65	66.08	68.56
12000-12249	12722	617	3.57	61.43	76.65
11750-11999	11441	558	3.23	57.76	70.49
11500-11749	67722	3569	20.66	54.21	75.07
11250-11499	10371	465	2.69	33.78	79.76
11000-11249	10409	562	3.25	30.66	76.51
10750-10999	11069	621	3.59	26.79	76.50
10500-10749	10766	910	5.27	23.19	76.07
10250-10499	11139	792	4.59	17.92	79.06
10000-10249	2511	124	0.72	13.33	75.57
9750-9999	1592	121	0.70	12.60	76.26
9500-9749	3014	188	1.09	11.90	80.51
9250-9499	1607	84	0.49	10.81	75.17
9000-9249	412	35	0.20	10.32	65.29
8750-8999	7086	385	2.23	10.12	73.17
8500-8749	193	12	0.07	7.89	85.09
8250-8499	6507	437	2.53	7.82	74.53
8000-8249	2290	123	0.71	5.29	83.92
7750-7999	1309	67	0.39	4.58	85.66
7500-7749	237	11	0.07	4.19	86.93
7250-7499	2218	169	0.98	4.12	81.22
7000-7249	1520	150	0.87	3.14	79.16
6750-6999	2969	118	0.68	2.27	80.96
6500-6749	207	16	0.09	1.59	72.77
6250-6499	1339	89	0.52	1.50	75.12
6000-6249	633	17	0.10	[illegible]	77.74
5750-5999	727	57	0.33	0.63	75.54
5500-5749	0	0	0.0	0.30	0.0
5250-5499	193	13	0.07	0.30	91.07
5000-5249	0	0	0.0	0.22	0.0
4750-4999	0	0	0.0	0.22	0.0
4500-4749	0	0	0.0	0.22	0.0
4250-4499	0	0	0.0	0.22	0.0
4000-4249	207	37	0.21	0.22	84.85
3750-3999	0	0	0.0	0.01	0.0
3500-3749	0	0	0.0	0.01	0.0
3250-3499	0	0	0.0	0.01	0.0
3000-3249	33	1	0.01	0.01	81.97

Selected Items

[illegible] EXPENDITURE LEVELS	
[illegible]	[illegible]
AT THE [illegible] PERCENTILE	15357
AT THE [illegible] PERCENTILE	13726
AT THE [illegible]	13526
[illegible]	11715
AT THE [illegible] PERCENTILE	10967
AT THE 10TH PERCENTILE	8551
AT THE [illegible] PERCENTILE	6566
[illegible]	3162
TOTAL [illegible] CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	206666133
[illegible]	
[illegible] THE MEDIAN [illegible] NEBRASKA	139.6815
[illegible] THE NATIONAL MEDIAN	1211.6517
[illegible] CURRENT EXPENDITURE PER [illegible]	
[illegible] THE MEDIAN FOR NEBRASKA	9.96
[illegible] THE NATIONAL MEDIAN	12.71

Nevada Current Expenditure Per Classroom Unit, 1969-1970

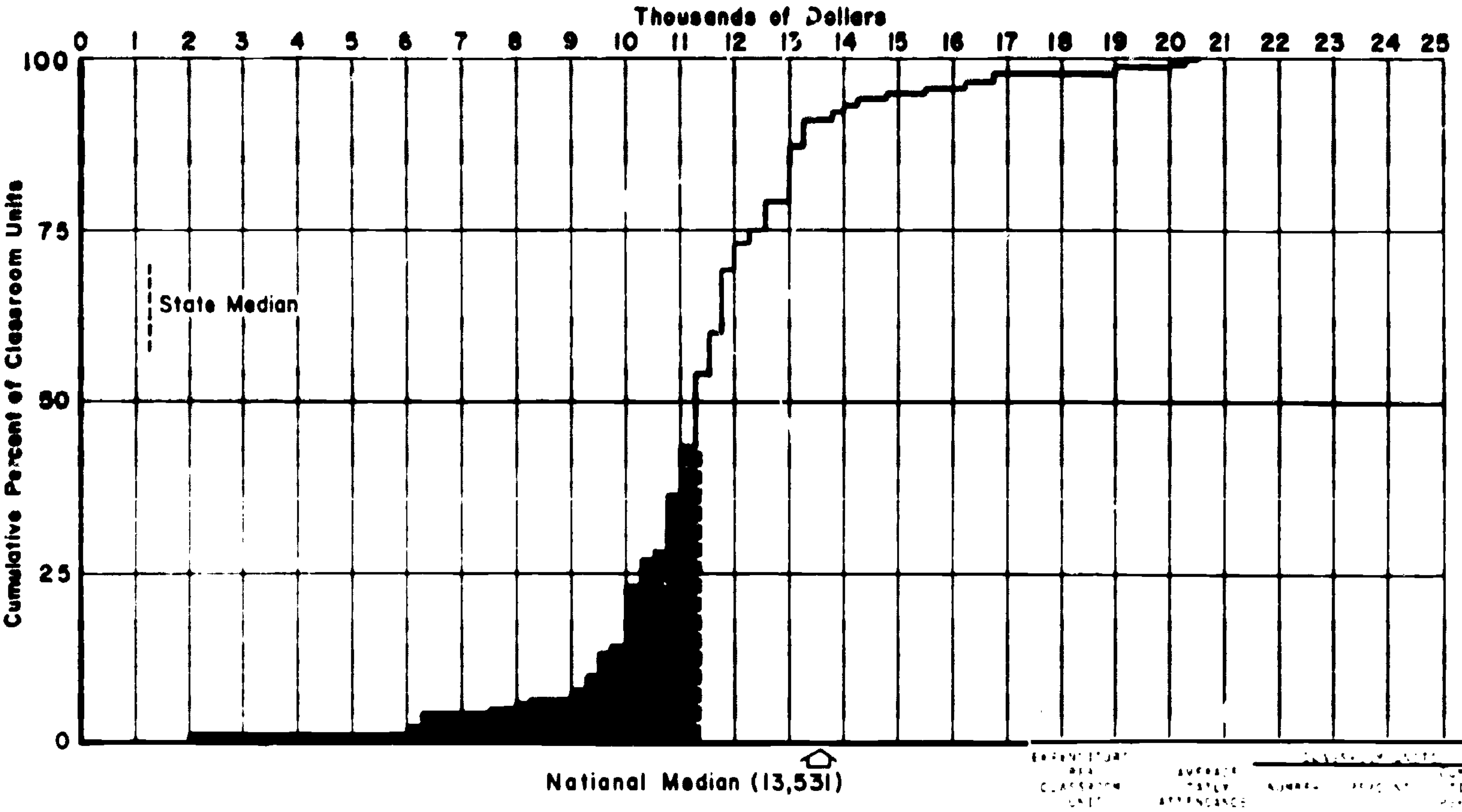


Selected Items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$18675
AT THE 95TH PERCENTILE	17709
AT THE 90TH PERCENTILE	14183
AT THE 75TH PERCENTILE	13515
MEDIAN FOR NEVADA	[illegible]
AT THE 25TH PERCENTILE	13344
AT THE 10TH PERCENTILE	13344
AT THE 5TH PERCENTILE	13093
LOW	10353
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	$80509018
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR NEVADA	180232
TO THE NATIONAL MEDIAN	861659
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR NEVADA	0.22
TO THE NATIONAL MEDIAN	1.07

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	CLASSROOM UNITS PERCENT	CLASSROOM UNITS CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	113376	5901	100.00		54.92
$18500-18749	650	35	0.60	100.00	55.62
18250-18499	0	0	0.0	99.41	0.0
18000-18249	0	0	0.0	99.41	0.0
17750-17999	0	0	0.0	99.41	0.0
17500-17749	2539	106	1.80	99.41	50.72
17250-17499	0	0	0.0	97.60	0.0
17000-17249	0	0	0.0	97.60	0.0
16750-16999	0	0	0.0	97.60	0.0
16500-16749	0	0	0.0	97.60	0.0
16250-16499	0	0	0.0	97.60	0.0
16000-16249	3429	172	2.92	97.60	43.86
15750-15999	0	0	0.0	94.68	0.0
15500-15749	0	0	0.0	94.68	0.0
15250-15499	0	0	0.0	94.68	0.0
15000-15249	1198	65	1.13	94.68	47.68
14750-14999	795	53	0.89	93.56	29.09
14500-14749	1596	89	1.51	92.65	54.50
14250-14499	0	0	0.0	91.13	0.0
14000-14249	3566	189	3.21	91.13	57.56
13750-13999	3751	171	2.90	87.91	43.80
13500-13749	27610	1459	24.72	85.01	63.70
13250-13499	64902	3370	57.11	60.29	52.09
13000-13249	2570	137	2.32	3.17	17.45
12750-12999	0	0	0.0	0.86	0.0
12500-12749	0	0	0.0	0.86	0.0
12250-12499	0	0	0.0	0.86	0.0
12000-12249	0	0	0.0	0.86	0.0
11750-11999	0	0	0.0	0.86	0.0
11500-11749	0	0	0.0	0.86	0.0
11250-11499	0	0	0.0	0.86	0.0
11000-11249	0	0	0.0	0.86	0.0
10750-10999	0	0	0.0	0.86	0.0
10500-10749	0	0	0.0	0.86	0.0
10250-10499	675	50	0.85	0.85	65.18

New Hampshire Current Expenditure Per Classroom Unit, 1969-1970



[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	139431	7612	100.00		87.51
$20250-20499	1136	44	0.58	100.00	84.26
20000-20249	966	43	0.55	99.41	5.56
19750-19999	0	0	0.0	98.92	0.0
19500-19749	0	0	0.0	98.92	0.0
19250-19499	0	0	0.0	98.87	0.0
19000-19249	1506	76	0.98	98.87	94.94
18750-18999	0	0	0.0	97.89	0.0
18500-18749	0	0	0.0	97.89	0.0
18250-18499	0	0	0.0	97.89	0.0
18000-18249	0	0	0.0	97.89	0.0
17750-17999	0	0	0.0	97.89	0.0
17500-17749	0	0	0.0	97.89	0.0
17250-17499	0	0	0.0	97.89	0.0
17000-17249	0	0	0.0	97.89	0.0
16750-16999	1776	85	1.12	97.89	56.61
16500-16749	0	0	0.0	96.77	0.0
16250-16499	1546	71	0.94	96.77	51.83
16000-16249	0	0	0.0	95.83	0.0
15750-15999	0	0	0.0	95.83	0.0
15500-15749	935	52	0.68	95.83	88.90
15250-15499	0	0	0.0	95.09	0.0
15000-15249	0	0	0.0	95.09	0.0
14750-14999	1170	60	0.79	95.08	56.56
14500-14749	0	0	0.0	94.29	0.0
14250-14499	1477	77	1.01	94.29	88.71
14000-14249	1600	89	1.17	93.26	93.22
13750-13999	2242	114	1.50	92.09	90.57
13500-13749	0	0	0.0	90.58	0.0
13250-13499	5443	286	3.07	90.58	55.52
13000-13249	10692	570	7.49	86.50	87.66
12750-12999	0	0	0.0	79.41	0.0
12500-12749	6375	342	4.37	79.41	53.65
12250-12499	2562	123	1.62	75.31	85.96
12000-12249	8153	324	4.25	73.41	50.39
11750-11999	13116	685	9.00	69.12	45.92
11500-11749	8368	436	5.73	60.11	65.59
11250-11499	16498	897	11.78	54.40	99.35
11000-11249	8871	472	6.20	42.61	92.05
10750-10999	10508	633	8.32	36.40	52.55
10500-10749	2005	117	1.53	28.03	53.65
10250-10499	5182	250	3.28	26.49	83.63
10000-10249	11474	642	8.44	22.27	85.30
9750-9999	1511	89	1.17	14.23	95.63
9500-9749	4771	236	3.16	13.05	87.48
9250-9499	2791	165	2.16	9.68	51.00
9000-9249	2173	109	1.38	7.52	56.38
8750-8999	0	0	0.0	6.13	0.0
8500-8749	0	0	0.0	6.13	0.0
8250-8499	507	44	0.55	6.13	55.63
8000-8249	665	39	0.51	5.53	51.36
7750-7999	0	0	0.0	5.32	0.0
7500-7749	914	44	0.58	5.02	96.76
7250-7499	0	0	0.0	4.44	0.0
7000-7249	0	0	0.0	4.44	0.0
6750-6999	0	0	0.0	4.44	0.0
6500-6749	0	0	0.0	4.44	0.0
6250-6499	1797	153	2.01	4.44	86.51
6000-6249	953	88	1.16	2.42	81.63
5750-5999	0	0	0.0	1.26	0.0
5500-5749	0	0	0.0	1.26	0.0
5250-5499	0	0	0.0	1.26	0.0
5000-5249	0	0	0.0	1.26	0.0
4750-4999	0	0	0.0	1.26	0.0
4500-4749	0	0	0.0	1.26	0.0
4250-4499	0	0	0.0	1.26	0.0
4000-4249	0	0	0.0	1.26	0.0
3750-3999	0	0	0.0	1.26	0.0
3500-3749	0	0	0.0	1.26	0.0
3250-3499	0	0	0.0	1.26	0.0
3000-3249	0	0	0.0	1.26	0.0
2750-2999	0	0	0.0	1.26	0.0
2500-2749	0	0	0.0	1.26	0.0
2250-2499	0	0	0.0	1.26	0.0
2000-2249	322	96	1.26	1.26	55.62

Selected Items

[illegible]	
[illegible]	920783
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[illegible]	13364
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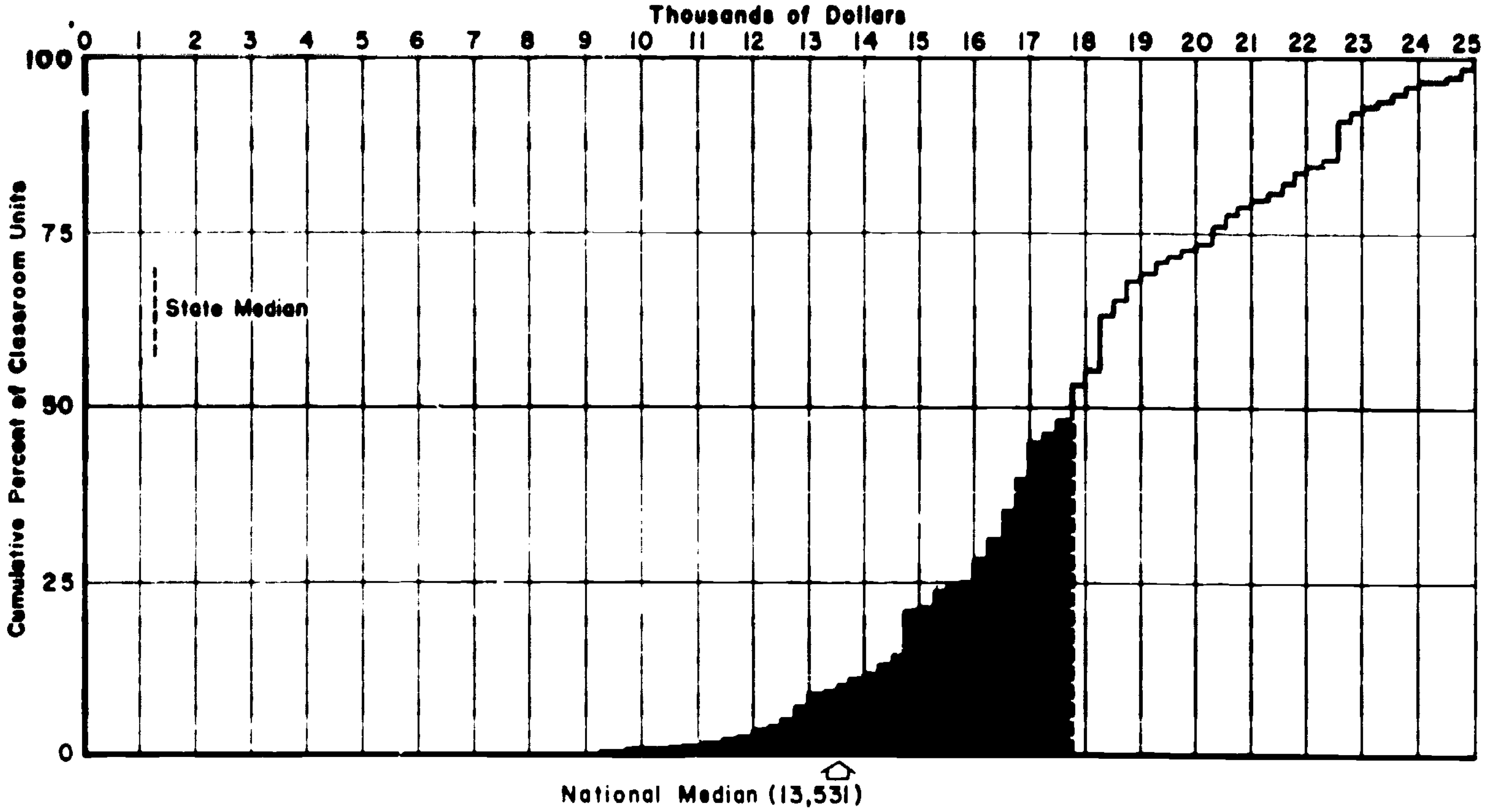
New Jersey Current Expenditure Per Classroom Unit, 1969-1970

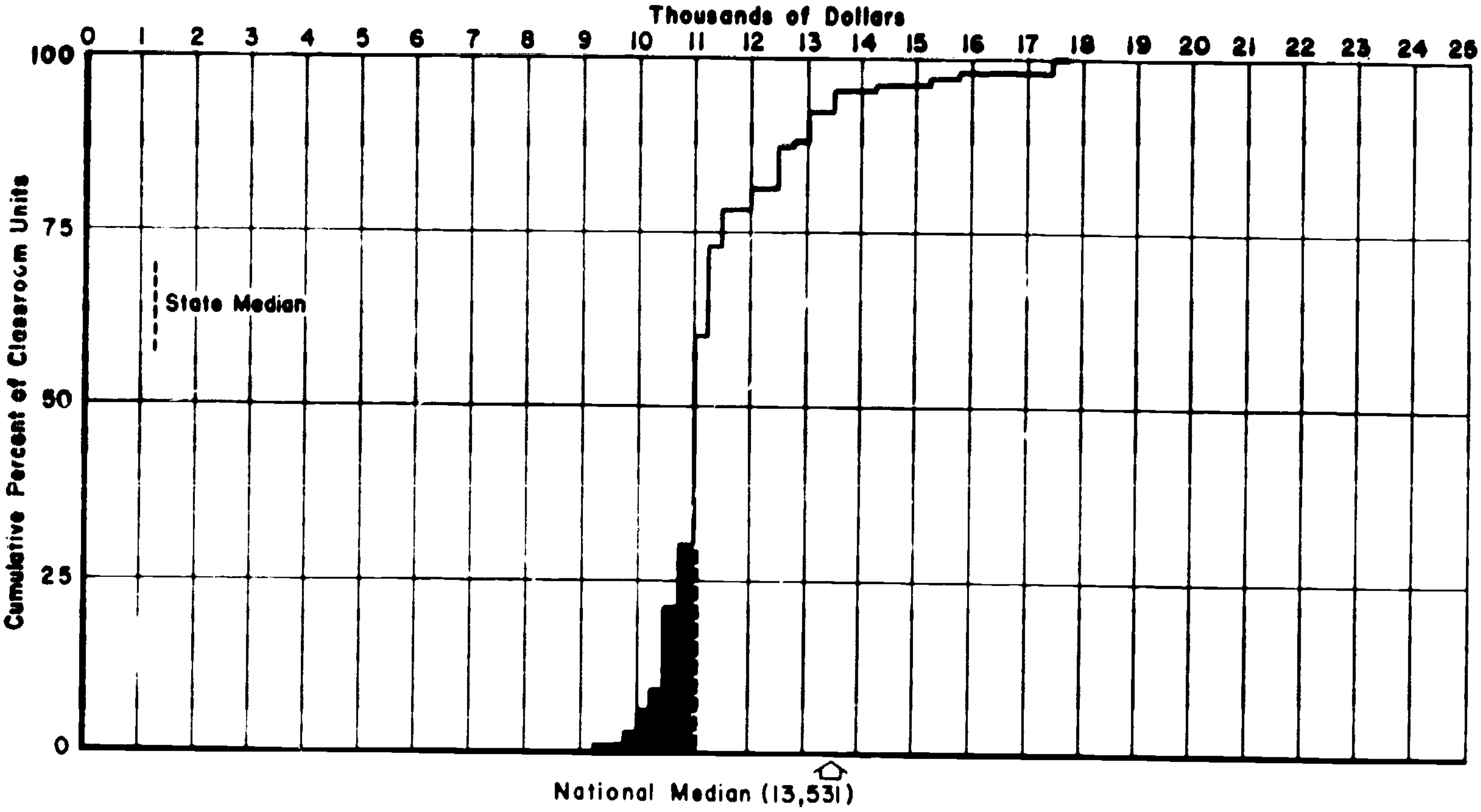


Selected Items

[illegible]

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	1346654	63269	100.00		74.97
$25000 & OVER	30552	1435	2.27	100.00	86.29
24750-24999	11517	540	0.85	97.73	50.22
24500-24749	4421	217	0.34	96.88	88.01
24250-24499	0	0	0.0	96.53	0.0
24000-24249	3868	180	0.29	96.53	86.73
23750-23999	21125	592	1.57	96.25	85.97
23500-23749	12659	556	0.34	95.68	88.02
23250-23499	14460	679	1.07	94.76	53.11
23000-23249	9526	448	0.70	92.86	86.05
22750-22999	7445	349	0.55	91.97	97.90
22500-22749	78945	3708	5.86	91.41	61.90
22250-22499	7901	375	0.59	85.55	95.27
22000-22249	19228	852	1.35	84.96	82.47
21750-21999	18601	876	1.38	83.61	87.15
21500-21749	21892	1027	1.62	82.23	81.44
21250-21499	11031	556	0.88	80.60	43.93
21000-21249	13586	638	1.01	79.73	73.79
20750-20999	15762	737	1.17	78.72	80.56
20500-20749	23945	993	1.56	77.55	81.28
20250-20499	36042	1653	2.61	76.00	93.59
20000-20249	7751	365	0.58	73.42	84.31
19750-19999	6606	303	0.48	72.76	78.34
19500-19749	17209	808	1.28	72.26	87.14
19250-19499	31502	1486	2.35	70.99	75.90
19000-19249	5481	257	0.41	68.64	81.74
18750-18999	19963	1029	1.63	68.23	77.95
18500-18749	29599	1362	2.15	65.34	85.46
18250-18499	106409	5017	7.93	63.19	70.73
18000-18249	32495	1525	2.41	55.26	73.78
17750-17999	55516	2816	4.45	52.85	82.49
17500-17749	32286	1516	2.40	48.40	82.08
17250-17499	13153	617	0.98	46.00	81.09
17000-17249	76177	3508	5.54	45.02	75.48
16750-16999	61748	2930	4.58	39.48	72.43
16500-16749	49158	2310	3.65	34.90	78.15
16250-16499	48703	2287	3.62	31.25	78.94
16000-16249	31725	1450	2.16	27.63	76.47
15750-15999	6565	307	0.49	25.27	64.55
15500-15749	14783	686	1.08	24.78	77.56
15250-15499	33856	1588	2.51	23.70	69.53
15000-15249	9585	403	0.64	21.19	90.42
14750-14999	88053	4136	6.54	20.55	70.42
14500-14749	15918	799	1.26	14.01	56.77
14250-14499	17365	817	1.29	12.76	67.78
14000-14249	4479	210	0.33	11.47	59.97
13750-13999	11967	551	0.87	11.14	66.55
13500-13749	15845	744	1.18	10.25	61.85
13250-13499	6103	226	0.35	9.07	47.63
13000-13249	21233	991	1.57	8.72	69.37
12750-12999	25496	1151	1.99	7.15	65.75
12500-12749	15992	742	1.17	5.20	49.46
12250-12499	3441	159	0.25	4.09	71.94
12000-12249	14607	773	1.22	3.84	57.05
11750-11999	4541	211	0.34	2.62	70.45
11500-11749	3567	184	0.29	2.29	54.61
11250-11499	0		0.0	1.99	0.0
11000-11249	5661	290	0.46	1.99	51.75
10750-10999	2470	131	0.21	1.55	47.52
10500-10749	7254	444	0.70	1.34	49.19
10250-10499	0	0	0.0	0.64	0.0
10000-10249	0	0	0.0	0.64	0.0
9750-9999	6376	265	0.49	0.64	34.81
9500-9749	0	0	0.0	0.21	0.0
9250-9499	2685	144	0.23	[illegible]	[illegible]

New Mexico Current Expenditure Per Classroom Unit, 1969-1970

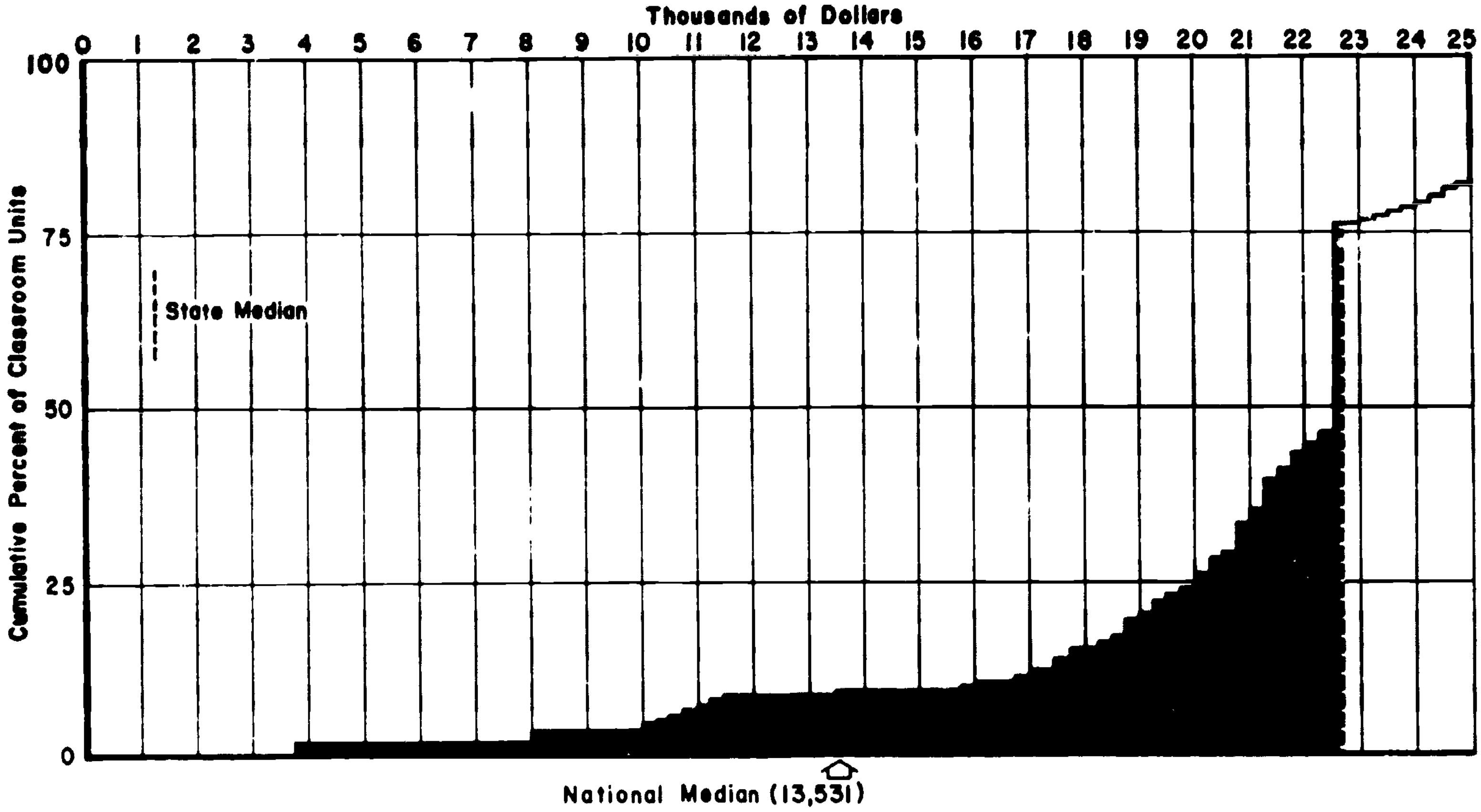


Selected Items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$17763
AT THE 95TH PERCENTILE	15976
AT THE 90TH PERCENTILE	13210
AT THE 75TH PERCENTILE	11681
MEDIAN FOR NEW MEXICO	11117
AT THE 25TH PERCENTILE	10823
AT THE 10TH PERCENTILE	10506
AT THE 5TH PERCENTILE	9936
LOW	9491
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	152361591
ADDITIONAL FUNDS REQUIRED TO RAISE LOWER EXPENDITURE CLASSROOM UNITS	
TO THE MEDIAN FOR NEW MEXICO	2661156
TO THE NATIONAL MEDIAN	24026569
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER EXPENDITURE UNITS	
TO THE MEDIAN FOR NEW MEXICO	1.60
TO THE NATIONAL MEDIAN	16.38

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			PERCENT OF REVENUE FROM LOCAL SOURCES
		NUMBER	PERCENT	CUMULATIVE PERCENT	
TOTAL	257996	13215	100.00		20.51
$17500-17749	6675	240	1.81	100.00	7.93
17250-17499	0	0	0.0	98.19	0.0
17000-17249	0	0	0.0	98.19	0.0
16750-16999	0	0	0.0	98.19	0.0
16500-16749	0	0	0.0	98.19	0.0
16250-16499	0	0	0.0	98.19	0.0
16000-16249	0	0	0.0	98.19	0.0
15750-15999	1709	100	0.76	98.19	41.41
15500-15749	0	0	0.0	97.42	0.0
15250-15499	3256	164	1.24	97.42	44.42
15000-15249	0	0	0.0	96.17	0.0
14750-14999	0	0	0.0	96.17	0.0
14500-14749	0	0	0.0	96.17	0.0
14250-14499	1118	78	0.58	96.17	21.85
14000-14249	0	0	0.0	95.59	0.0
13750-13999	0	0	0.0	95.59	0.0
13500-13749	7558	394	2.98	95.59	10.49
13250-13499	0	0	0.0	92.61	0.0
13000-13249	12795	632	4.78	92.61	10.57
12750-12999	0	0	0.0	87.83	0.0
12500-12749	16932	886	6.70	87.83	18.29
12250-12499	0	0	0.0	81.13	0.0
12000-12249	6856	390	2.95	81.13	20.67
11750-11999	0	0	0.0	78.18	0.0
11500-11749	13203	655	4.96	78.18	12.07
11250-11499	33762	1724	13.05	73.22	20.16
11000-11249	91002	4025	30.46	60.17	22.76
10750-10999	21599	1183	8.95	29.70	16.80
10500-10749	29818	1514	11.46	20.75	23.45
10250-10499	8263	437	3.31	9.29	15.13
10000-10249	6862	357	2.70	5.98	16.40
9750-9999	5451	288	2.18	3.28	6.36
9500-9749	0	0	0.0	1.09	0.0
9250-9499	2622	144	1.09	1.09	8.15

New York Current Expenditure Per Classroom Unit, 1969-1970

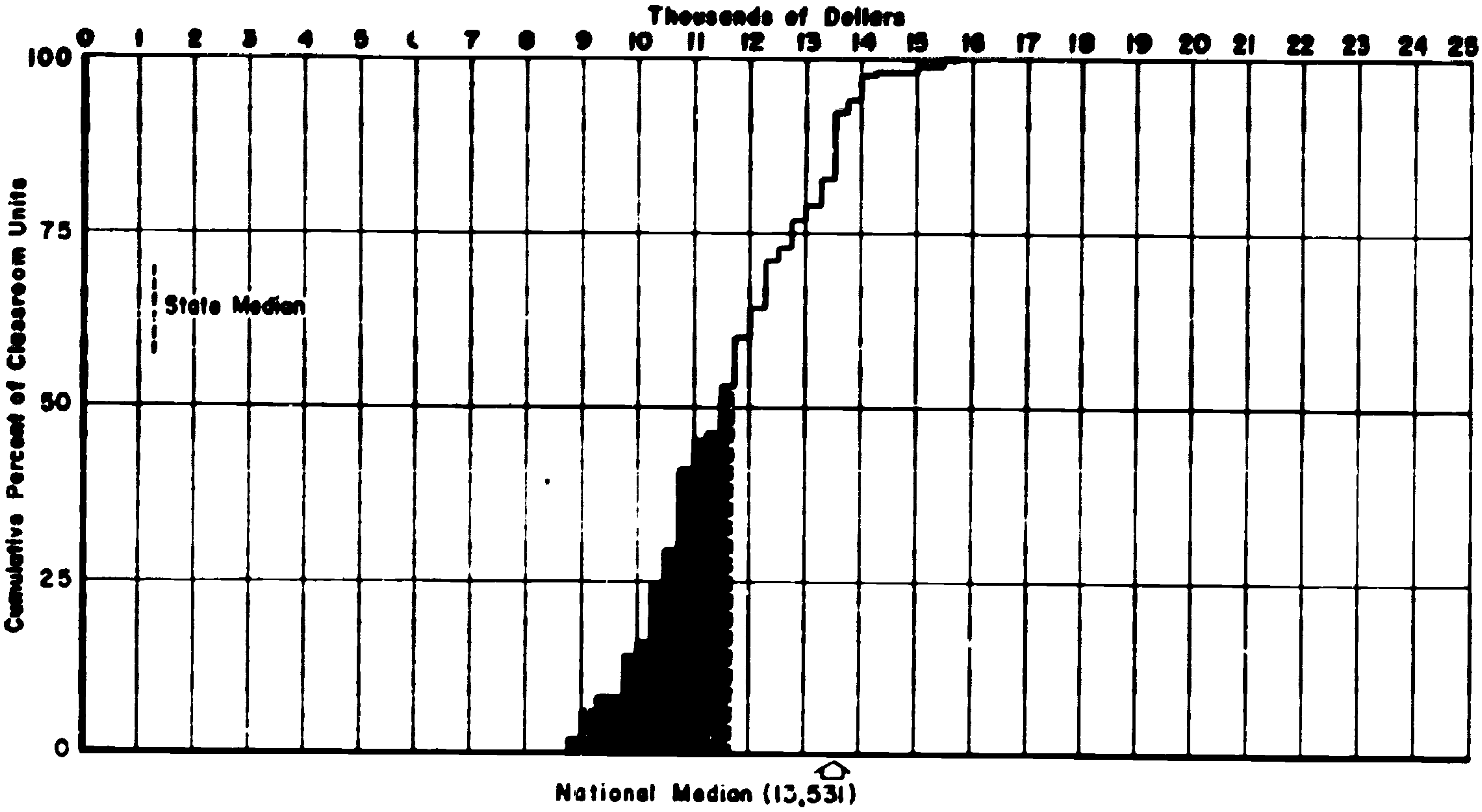


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	CLASSROOM UNITS PERCENT	CLASSROOM UNITS CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	3072034	174626	100.00		50.79
$25000 OVER	633018	32510	18.61	100.00	62.41
24750-24999	5672	485	0.27	81.38	59.03
24500-24749	34583	2005	1.14	81.10	62.50
24250-24499	39223	1932	1.10	79.95	47.82
24000-24249	9889	510	0.29	78.85	63.77
23750-23999	20580	1010	0.57	78.55	42.37
23500-23749	26497	1389	0.79	77.97	50.47
23250-23499	18350	965	0.55	77.18	48.52
23000-23249	4791	263	0.19	76.63	33.18
22750-22999	0	0	0.0	76.47	0.0
22500-22749	518598	54086	30.97	76.47	58.62
22250-22499	46507	2415	1.38	45.50	47.32
22000-22249	55430	2825	1.61	44.12	42.61
21750-21999	69418	3459	2.00	42.50	44.27
21500-21749	56209	3088	1.76	40.50	48.95
21250-21499	129853	6716	3.84	38.73	35.78
21000-21249	65912	3430	1.96	34.88	42.96
20750-20999	120024	6175	3.53	32.92	41.96
20500-20749	51150	2719	1.55	29.38	57.01
20250-20499	66538	3455	1.97	27.83	39.19
20000-20249	53811	2677	1.53	25.85	32.52
19750-19999	34428	1825	1.04	24.31	22.41
19500-19749	28356	1424	0.81	23.27	46.32
19250-19499	89311	4641	2.65	22.45	30.59
19000-19249	20724	1015	0.58	19.79	35.40
18750-18999	61538	3147	1.80	19.21	31.40
18500-18749	65525	3336	1.91	17.41	38.36
18250-18499	13061	747	0.42	15.50	22.41
18000-18249	0	0	0.0	15.07	0.0
17750-17999	41619	2257	1.29	15.07	23.58
17500-17749	61340	3312	1.89	13.78	49.36
17250-17499	0	0	0.0	11.89	0.0
17000-17249	18515	1148	0.65	11.89	42.22
16750-16999	27484	1461	0.83	11.22	30.60
16500-16749	0	0	0.0	10.39	0.0
16250-16499	0	0	0.0	10.39	0.0
16000-16249	18097	575	0.33	10.39	35.14
15750-15999	15367	957	0.54	9.83	27.17
15500-15749	0	0	0.0	9.28	0.0
15250-15499	0	0	0.0	9.28	0.0
15000-15249	0	0	0.0	9.28	0.0
14750-14999	0	0	0.0	9.28	0.0
14500-14749	0	0	0.0	9.28	0.0
14250-14499	0	0	0.0	9.28	0.0
14000-14249	0	0	0.0	9.28	0.0
13750-13999	0	0	0.0	9.28	0.0
13500-13749	16325	1092	0.62	9.28	25.60
13250-13499	0	0	0.0	8.65	0.0
13000-13249	0	0	0.0	8.65	0.0
12750-12999	0	0	0.0	8.65	0.0
12500-12749	0	0	0.0	8.65	0.0
12250-12499	0	0	0.0	8.65	0.0
12000-12249	0	0	0.0	8.65	0.0
11750-11999	0	0	0.0	8.65	0.0
11500-11749	5063	565	0.32	8.65	37.53
11250-11499	23423	2188	1.24	8.33	31.84
11000-11249	10636	1009	0.57	7.09	18.24
10750-10999	11474	1233	0.70	6.51	24.11
10500-10749	9052	872	0.49	5.80	17.83
10250-10499	22221	1315	0.75	5.30	20.13
10000-10249	16975	1606	0.91	4.55	17.32
9750- 9999	0	0	0.0	3.63	0.0
9500- 9749	0	0	0.0	3.63	0.0
9250- 9499	0	0	0.0	3.63	0.0
9000- 9249	0	0	0.0	3.63	0.0
8750- 8999	0	0	0.0	3.63	0.0
8500- 8749	0	0	0.0	3.63	0.0
8250- 8499	0	0	0.0	3.63	0.0
8000- 8249	27940	2885	1.65	3.63	20.61
7750- 7999	0	0	0.0	1.98	0.0
7500- 7749	0	0	0.0	1.98	0.0
7250- 7499	0	0	0.0	1.98	0.0
7000- 7249	0	0	0.0	1.98	0.0
6750- 6999	0	0	0.0	1.98	0.0
6500- 6749	0	0	0.0	1.98	0.0
6250- 6499	0	0	0.0	1.98	0.0
6000- 6249	0	0	0.0	1.98	0.0
5750- 5999	0	0	0.0	1.98	0.0
5500- 5749	0	0	0.0	1.98	0.0
5250- 5499	0	0	0.0	1.98	0.0
5000- 5249	0	0	0.0	1.98	0.0
4750- 4999	0	0	0.0	1.98	0.0
4500- 4749	0	0	0.0	1.98	0.0
4250- 4499	0	0	0.0	1.98	0.0
4000- 4249	0	0	0.0	1.98	0.0
3750- 3999	13605	3462	1.98	1.98	37.39

Selected items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$43138
AT THE 98TH PERCENTILE	31131
AT THE 90TH PERCENTILE	27130
AT THE 75TH PERCENTILE	22663
MEDIAN FOR NEW YORK	22603
AT THE 25TH PERCENTILE	20107
AT THE 10TH PERCENTILE	16097
AT THE 2ND PERCENTILE	8212
LOW	3804
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	3765058369
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR NEW YORK	385129562
TO THE NATIONAL MEDIAN	72523376
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR NEW YORK	10.23
TO THE NATIONAL MEDIAN	1.93

North Carolina Current Expenditure Per Classroom Unit, 1969-1970



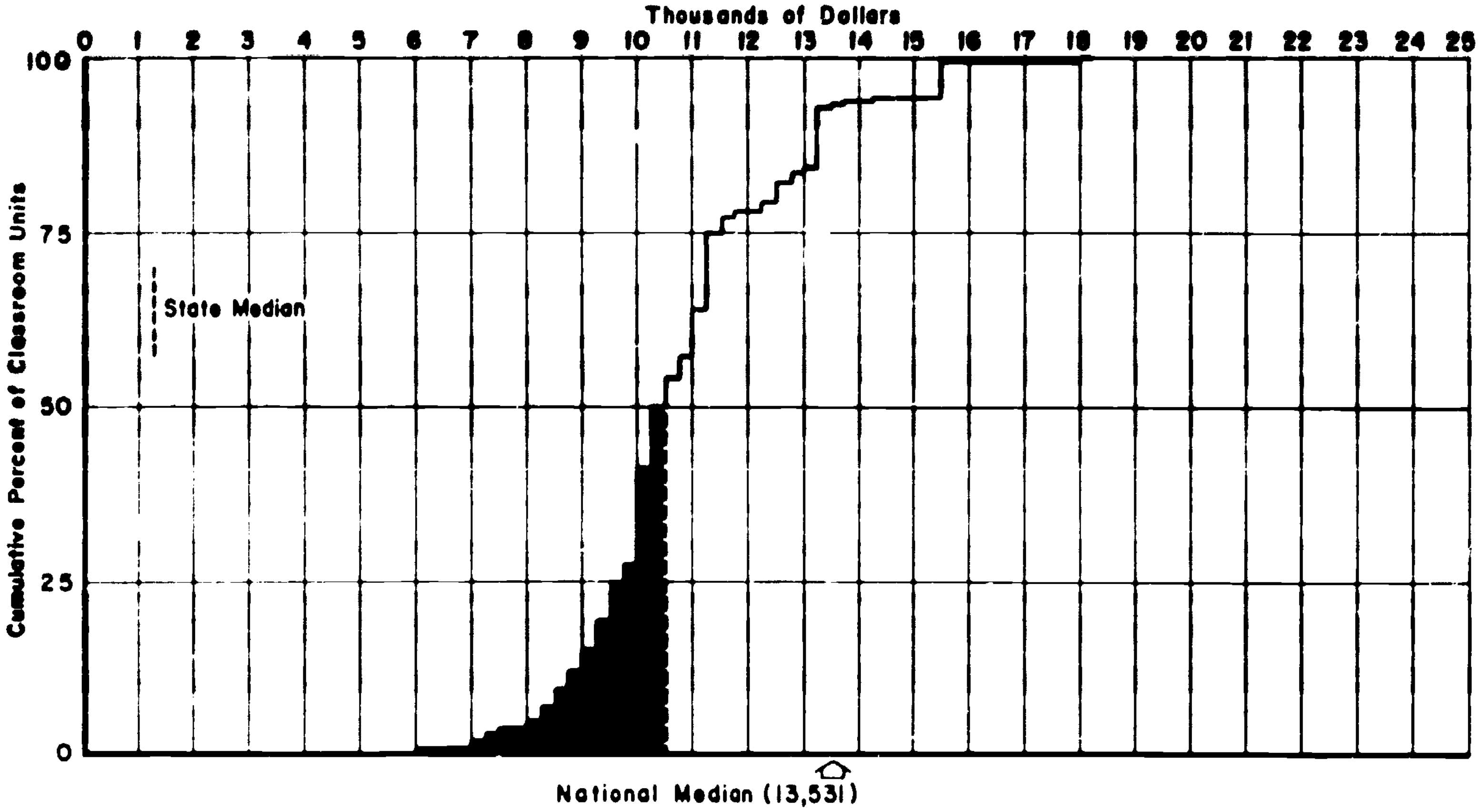
Selected Items

CLASSROOM EXPENDITURE LEVELS

HIGH	$15726
AT THE 98TH PERCENTILE	14437
AT THE 90TH PERCENTILE	137[illegible]
AT THE 75TH PERCENTILE	12919
MEDIAN FOR NORTH CAROLINA	11670
AT THE 25TH PERCENTILE	10550
AT THE 10TH PERCENTILE	9892
AT THE 2ND PERCENTILE	8912
LOW	8837
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	625127965
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR NORTH CAROLINA	33828303
TO THE NATIONAL MEDIAN	104235156
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR NORTH CAROLINA	5.41
TO THE NATIONAL MEDIAN	16.67

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	1134038	53661	100.00		25.86
$15500-15749	15787	563	1.05	100.00	13.96
15250-15499	0	0	0.0	98.95	0.0
15000-15249	9404	400	0.74	98.95	21.21
14750-14999	0	0	0.0	98.20	0.0
14500-14749	0	0	0.0	98.20	0.0
14250-14499	5507	197	0.36	98.20	19.07
14000-14249	47051	1855	3.54	97.83	16.25
13750-13999	24046	1092	1.00	94.29	13.95
13500-13749	109040	4574	9.27	92.11	40.55
13250-13499	46195	2202	4.10	83.09	32.37
13000-13249	19024	837	1.55	78.95	26.54
12750-12999	54284	2363	4.42	77.55	21.03
12500-12749	20594	900	1.82	72.94	32.99
12250-12499	15049	591	1.06	71.12	29.05
12000-12249	131291	4972	9.29	65.05	31.34
11750-11999	79316	3445	6.41	60.17	23.26
11500-11749	70561	3701	6.89	53.36	21.90
11250-11499	12576	576	1.07	46.46	21.50
11000-11249	55091	2214	4.12	45.36	20.20
10750-10999	136556	6660	12.41	41.24	29.30
10500-10749	47166	2310	4.30	28.83	27.04
10250-10499	98164	4529	8.44	24.52	23.95
10000-10249	23742	1200	2.21	16.08	17.06
9750- 9999	61325	1140	5.98	13.06	10.23
9500- 9749	0	0	0.0	7.96	0.0
9250- 9499	20[illegible]54	901	1.02	3.96	21.99
9000- 9249	41[illegible]50	2015	3.75	6.11	26.39
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

North Dakota Current Expenditure Per Classroom Unit, 1969-1970

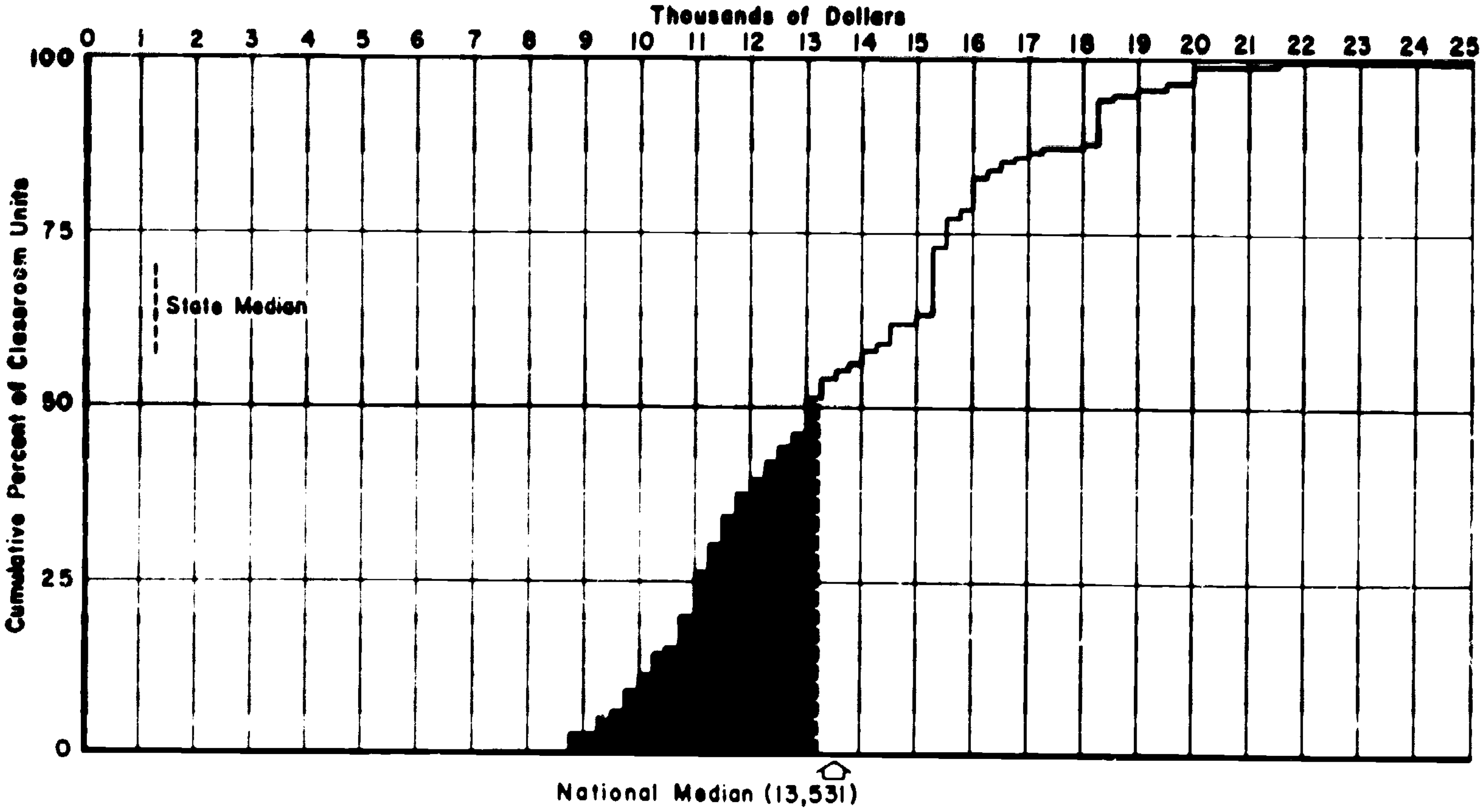


Selected Items

[illegible]

[illegible]

Ohio Current Expenditure Per Classroom Unit, 1969-1970

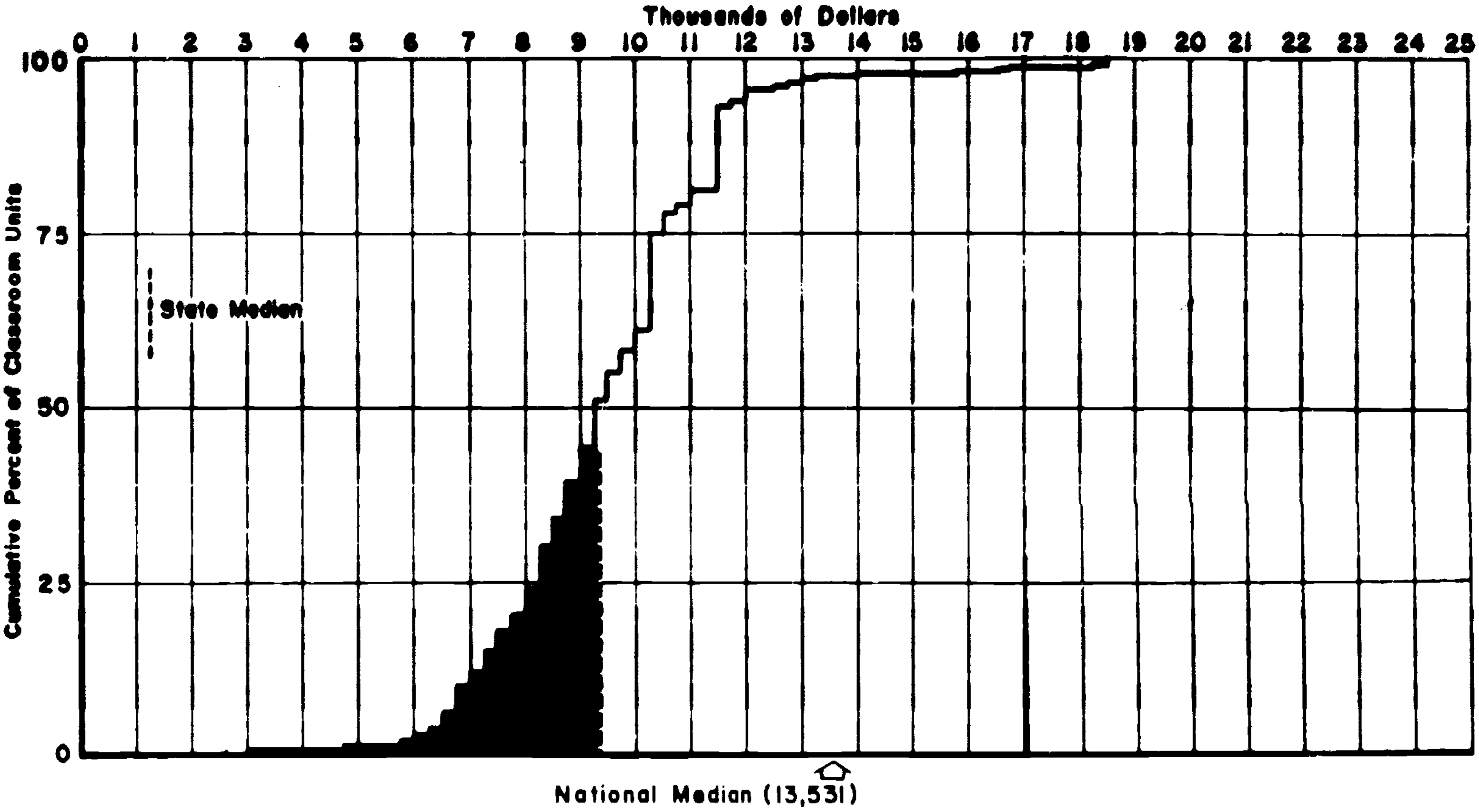


Selected Items

[illegible]

[illegible]

Oklahoma Current Expenditure Per Classroom Unit, 1969-1970

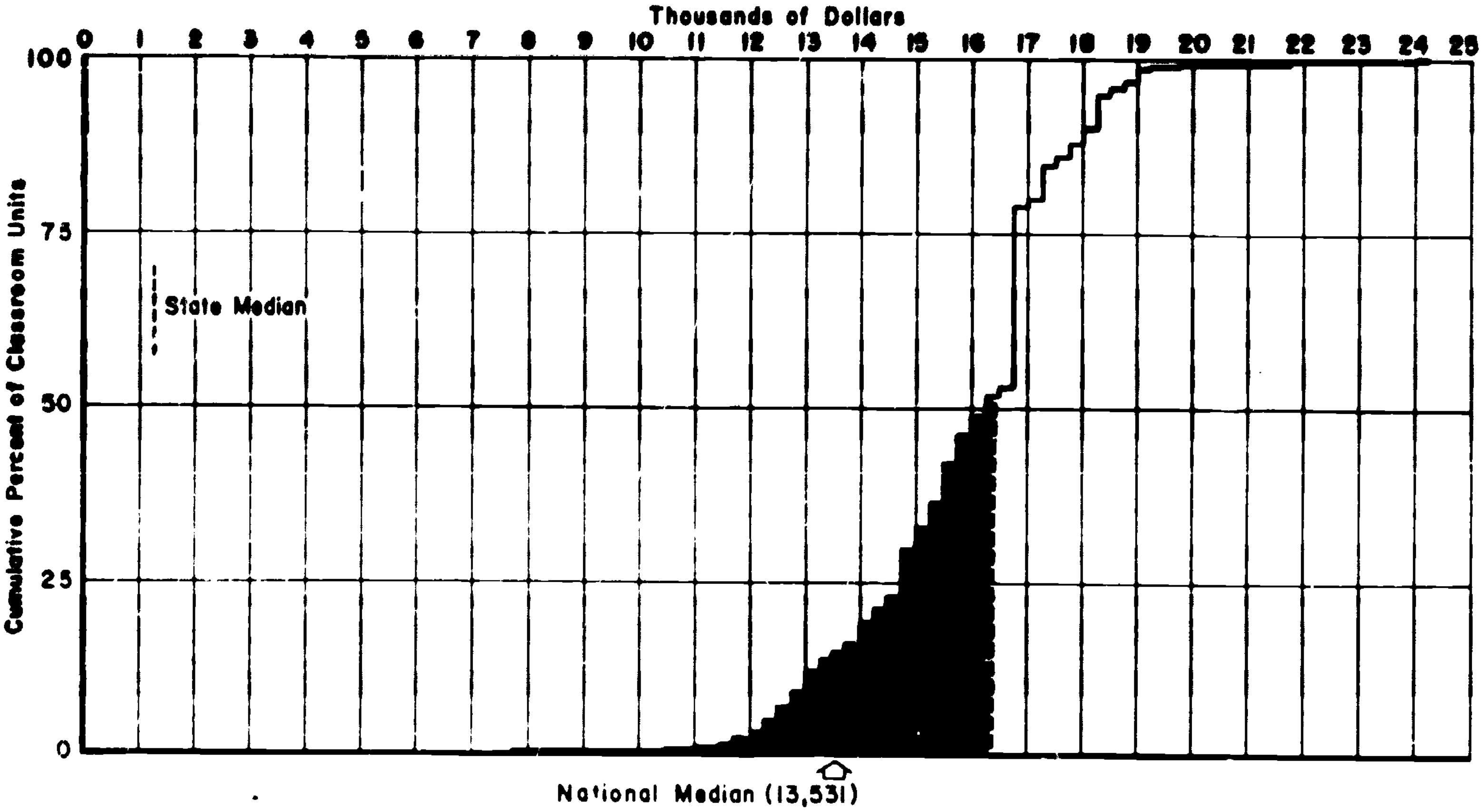


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	CLASSROOM UNITS PERCENT	CLASSROOM UNITS CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	550005	30518	100.00		50.90
$18500-18749	1525	105	0.34	100.00	[illegible]
18250-18499	1516	81	0.27	99.66	57.60
18000-18249	0	0	0.0	99.39	0.0
17750-17999	0	0	0.0	99.39	0.0
17500-17749	0	0	0.0	99.39	0.0
17250-17499	0	0	0.0	99.39	0.0
17000-17249	0	0	0.0	99.39	0.0
16750-16999	0	0	0.0	99.39	0.0
16500-16749	0	0	0.0	99.39	0.0
16250-16499	0	0	0.0	99.39	0.0
16000-16249	0	0	0.0	99.39	0.0
15750-15999	1490	117	0.38	99.39	43.65
15500-15749	0	0	0.0	99.01	0.0
15250-15499	0	0	0.0	99.01	0.0
15000-15249	0	0	0.0	99.01	0.0
14750-14999	0	0	0.0	99.01	0.0
14500-14749	0	0	0.0	99.01	0.0
14250-14499	0	0	0.0	99.01	0.0
14000-14249	0	0	0.0	99.01	0.0
13750-13999	0	0	0.0	99.01	0.0
13500-13749	0	0	0.0	99.01	0.0
13250-13499	2190	142	0.46	99.01	49.23
13000-13249	4911	376	1.23	98.54	65.34
12750-12999	2171	123	0.40	97.31	71.05
12500-12749	1788	97	0.32	96.90	61.83
12250-12499	0	0	0.0	96.59	0.0
12000-12249	7575	531	1.74	96.59	69.16
11750-11999	5599	211	0.69	94.85	62.61
11500-11749	49075	3709	12.15	94.16	74.13
11250-11499	0	0	0.0	82.00	0.0
11000-11249	9238	540	1.77	82.00	63.05
10750-10999	4610	265	0.87	80.23	72.63
10500-10749	17002	856	2.79	79.36	53.65
10250-10499	81194	4289	14.05	76.56	57.01
10000-10249	30412	1062	3.48	62.51	55.90
9750-9999	17440	876	2.87	59.03	60.55
9500-9749	20731	1030	3.37	56.16	56.67
9250-9499	44611	2225	7.29	52.78	44.34
9000-9249	27781	1507	4.94	45.49	36.61
8750-8999	28708	1615	5.30	40.56	37.75
8500-8749	22324	1217	3.99	35.26	42.10
8250-8499	29181	1700	5.55	31.27	43.17
8000-8249	22224	1270	4.16	25.71	44.67
7750-7999	8416	577	1.89	21.55	33.33
7500-7749	13907	840	2.75	19.67	40.96
7250-7499	16023	946	3.10	16.92	41.75
7000-7249	9450	566	1.85	13.82	43.66
6750-6999	10410	599	1.96	11.96	34.39
6500-6749	12002	817	2.68	10.00	49.47
6250-6499	6306	285	0.93	7.32	41.36
6000-6249	1677	142	0.47	6.39	29.44
5750-5999	1815	129	0.42	5.92	22.43
5500-5749	0	0	0.0	5.50	0.0
5250-5499	0	0	0.0	5.50	0.0
5000-5249	0	0	0.0	5.50	0.0
4750-4999	2541	281	0.92	1.77	14.89
4500-4749	0	0	0.0	0.85	0.0
4250-4499	0	0	0.0	0.85	0.0
4000-4249	0	0	0.0	0.85	0.0
3750-3999	0	0	0.0	0.85	0.0
3500-3749	0	0	0.0	0.85	0.0
3250-3499	0	0	0.0	0.85	0.0
3000-3249	2,4??	259	0.85	0.85	39.81

Selected Items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$18???
AT THE 98TH PERCENTILE	11???
AT THE 90TH PERCENTILE	11409
AT THE 75TH PERCENTILE	10471
MEDIAN FOR OKLAHOMA	9171
AT THE 25TH PERCENTILE	8305
AT THE 10TH PERCENTILE	6901
AT THE 2ND PERCENTILE	5506
LOW	3016
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	294522707
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR OKLAHOMA	20851861
TO THE NATIONAL MEDIAN	123707165
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR OKLAHOMA	7.08
TO THE NATIONAL MEDIAN	42.00

Oregon Current Expenditure Per Classroom Unit, 1969-1970

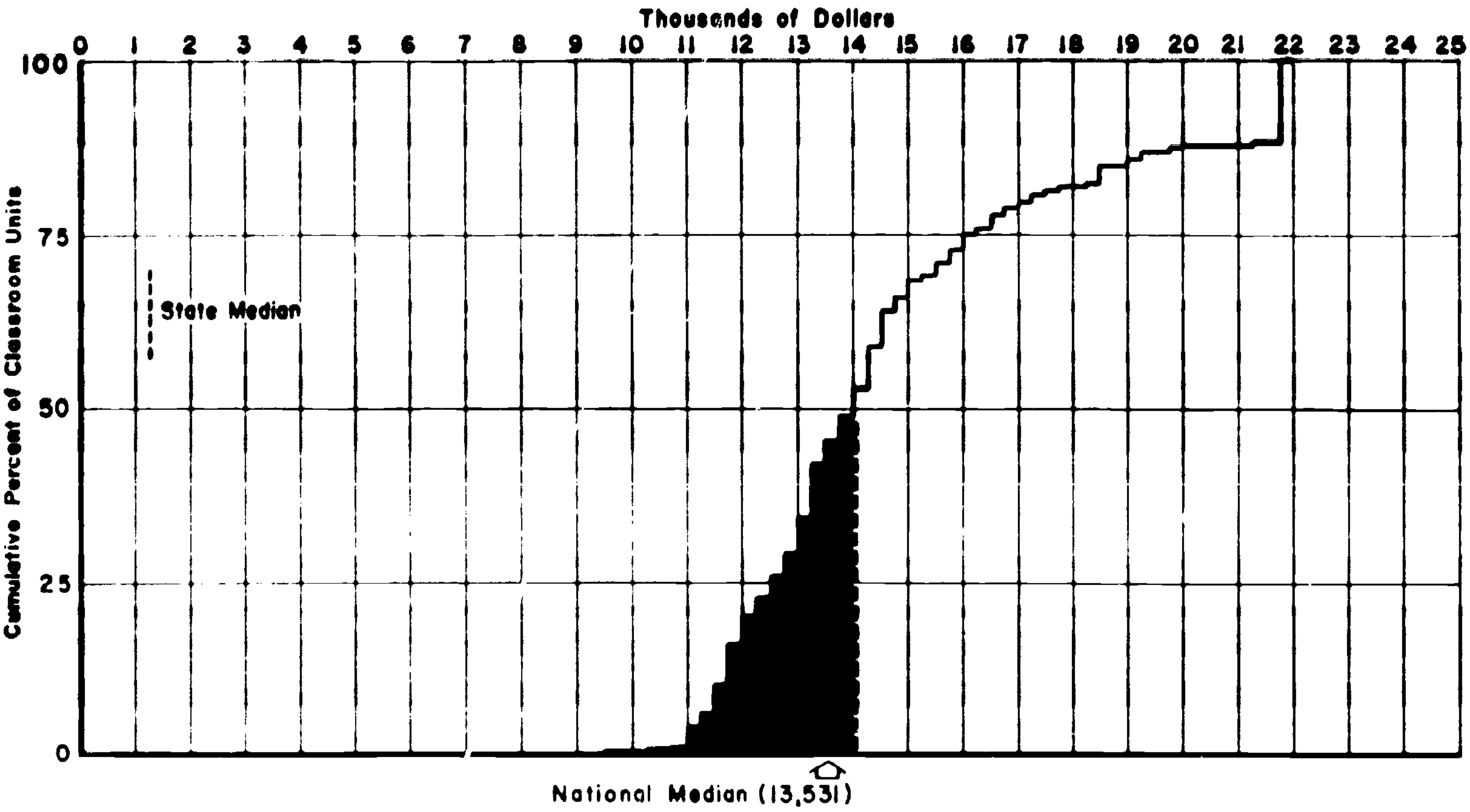


Selected Items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$24000
AT THE 98TH PERCENTILE	19209
AT THE 90TH PERCENTILE	18163
AT THE 75TH PERCENTILE	16954
MEDIAN FOR OREGON	16400
AT THE 25TH PERCENTILE	14760
AT THE 10TH PERCENTILE	13044
AT THE 2ND PERCENTILE	11963
LOW	7759
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	357092616
ADDITIONAL AMOUNT REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR OREGON	22292765
TO THE NATIONAL MEDIAN	1206656
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR OREGON	6.24
TO THE NATIONAL MEDIAN	0.34

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	CLASSROOM UNITS PERCENT	CLASSROOM UNITS CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	435273	22424	100.00		73.09
$24000-24249	495	20	0.09	100.00	94.55
23750-23999	0	0	0.0	99.91	0.0
23500-23749	0	0	0.0	99.91	0.0
23250-23499	0	0	0.0	99.91	0.0
23000-23249	0	0	0.0	99.91	0.0
22750-22999	0	0	0.0	99.91	0.0
22500-22749	0	0	0.0	99.91	0.0
22250-22499	0	0	0.0	99.91	0.0
22000-22249	0	0	0.0	99.91	0.0
21750-21999	661	26	0.11	99.91	74.81
21500-21749	0	0	0.0	99.79	0.0
21250-21499	0	0	0.0	99.79	0.0
21000-21249	0	0	0.0	99.79	0.0
20750-20999	0	0	0.0	99.79	0.0
20500-20749	0	0	0.0	99.79	0.0
20250-20499	0	0	0.0	99.79	0.0
20000-20249	0	0	0.0	99.79	0.0
19750-19999	713	42	0.19	99.79	85.89
19500-19749	0	0	0.0	99.60	0.0
19250-19499	3012	134	0.59	99.60	77.13
19000-19249	9933	554	2.47	99.00	74.92
18750-18999	5352	301	1.35	96.52	78.99
18500-18749	3239	172	0.76	95.17	74.71
18250-18499	20619	1024	4.56	94.40	75.71
18000-18249	12192	542	2.42	90.21	66.66
17750-17999	5355	278	1.24	87.81	78.09
17500-17749	6570	341	1.52	86.57	73.57
17250-17499	23025	1172	5.22	85.05	77.04
17000-17249	3849	184	0.82	79.44	58.49
16750-16999	110210	5765	25.72	78.92	76.33
16500-16749	6201	205	0.91	53.09	78.61
16250-16499	19923	817	3.64	52.10	72.20
16000-16249	12401	615	2.74	48.51	71.19
15750-15999	14911	884	3.94	45.77	36.76
15500-15749	26136	1316	5.87	42.01	73.90
15250-15499	17616	914	4.07	36.13	74.51
15000-15249	11261	575	2.56	32.05	71.17
14750-14999	25359	1351	6.02	29.49	69.95
14500-14749	9062	526	2.34	23.44	70.65
14250-14499	6954	353	1.57	21.11	76.31
14000-14249	13653	720	3.21	19.56	65.01
13750-13999	3900	199	0.89	16.10	61.29
13500-13749	5779	250	1.11	15.61	61.13
13250-13499	8308	453	2.02	14.09	74.04
13000-13249	12215	651	2.90	12.07	69.02
12750-12999	9256	506	2.25	9.16	71.00
12500-12749	5917	311	1.39	6.87	71.90
12250-12499	9111	554	2.47	5.49	76.79
12000-12249	3115	171	0.76	3.01	72.10
11750-11999	3143	174	0.77	2.26	65.13
11500-11749	1970	152	0.67	1.45	70.05
11250-11499	0	0	0.0	0.78	0.0
11000-11249	482	30	0.13	0.78	79.79
10750-10999	0	0	0.0	0.65	0.0
10500-10749	343	47	0.21	0.65	75.41
10250-10499	0	0	0.0	0.44	0.0
10000-10249	0	0	0.0	0.44	0.0
9750-9999	0	0	0.0	0.44	0.0
9500-9749	0	0	0.0	0.44	0.0
9250-9499	0	0	0.0	0.44	0.0
9000-9249	0	0	0.0	0.44	0.0
8750-8999	0	0	0.0	0.44	0.0
8500-8749	0	0	0.0	0.44	0.0
8250-8499	0	0	0.0	0.44	0.0
8000-8249	0	0	0.0	0.44	0.0
7750-7999	317	100	0.44	0.44	11.33

Pennsylvania Current Expenditure Per Classroom Unit, 1969-1970



Selected Items

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[illegible]	
[illegible]	4.91
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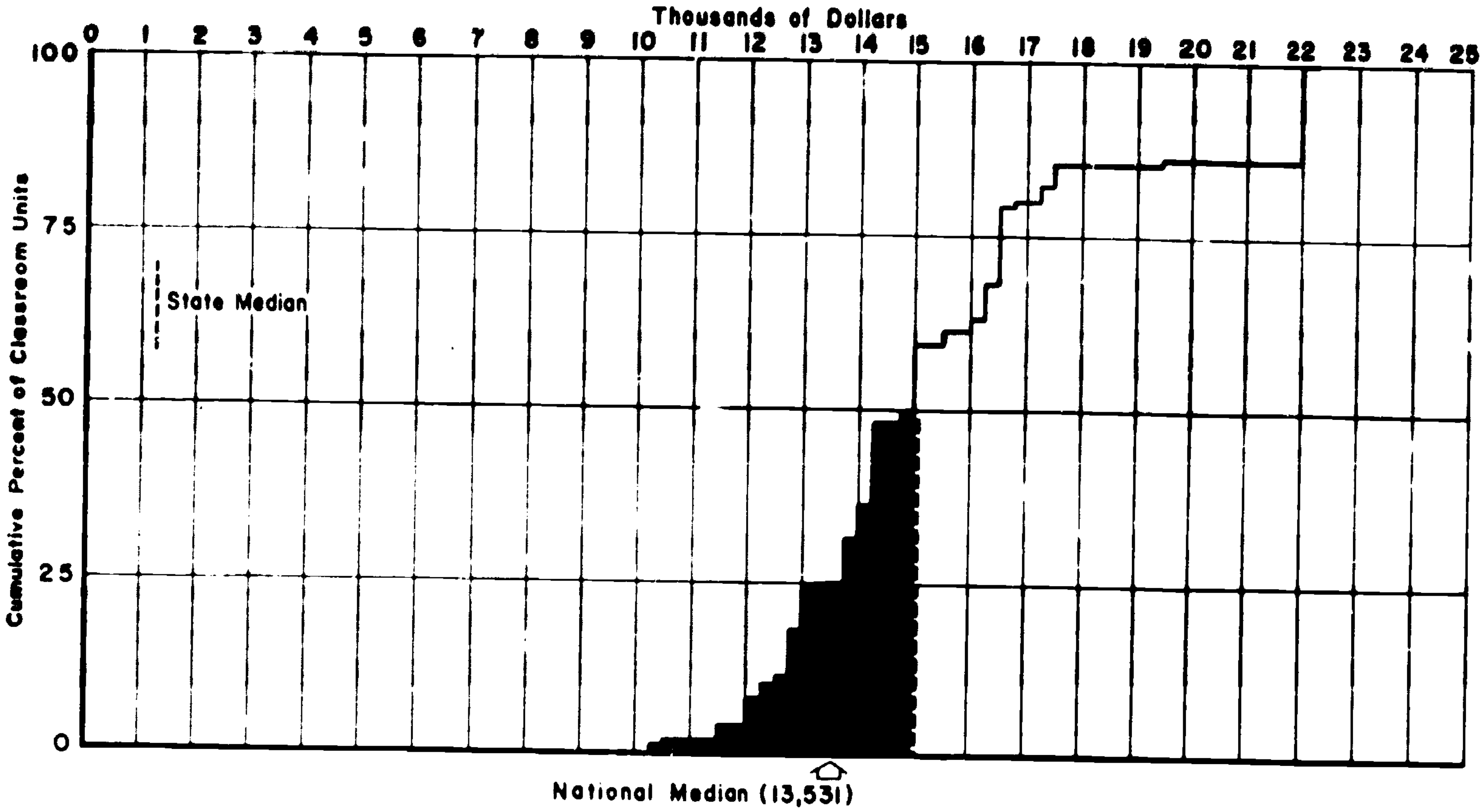
EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS		CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
		NUMBER	PERCENT		
TOTAL	2121037	160760	100.00		50.70
$21750-21999	245176	12767	11.71	100.00	63.56
21500-21749	0	0	0.0	88.28	0.0
21250-21499	5121	441	0.42	88.28	31.96
21000-21249	0	0	0.0	87.81	0.0
20750-20999	0	0	0.0	87.81	0.0
20500-20749	0	0	0.0	87.81	0.0
20250-20499	0	0	0.0	87.81	0.0
20000-20249	4460	317	0.31	87.81	49.14
19750-19999	6177	424	0.26	87.52	47.55
19500-19749	0	0	0.0	87.21	0.0
19250-19499	20403	1024	0.56	87.23	44.54
19000-19249	16336	755	0.73	86.25	43.31
18750-18999	0	0	0.0	85.55	0.0
18500-18749	44467	3556	3.24	85.55	50.55
18250-18499	9553	417	0.37	82.28	12.28
18000-18249	0	0	0.0	81.50	0.0
17750-17999	13361	807	0.55	81.50	44.55
17500-17749	5147	230	0.21	81.35	76.44
17250-17499	31235	1565	1.42	81.12	73.83
17000-17249	7061	359	0.31	79.70	46.27
16750-16999	23357	1171	1.07	79.33	59.46
16500-16749	17830	1562	1.74	78.26	59.05
16250-16499	38235	1961	1.71	76.47	51.35
16000-16249	38166	1957	1.74	74.76	56.27
15750-15999	41645	2026	1.96	73.01	60.67
15500-15749	46451	2251	1.71	71.15	42.21
15250-15499	15552	659	0.74	69.23	45.63
15000-15249	45887	2277	2.05	68.66	41.45
14750-14999	57681	2561	2.72	67.16	57.48
14500-14749	100065	5114	4.70	63.42	56.26
14250-14499	135671	6067	6.31	58.52	56.31
14000-14249	94051	4310	3.96	52.00	56.76
13750-13999	68655	3615	3.15	48.46	52.67
13500-13749	83465	4158	3.62	45.46	58.27
13250-13499	109785	4931	8.12	41.62	44.51
13000-13249	101616	5126	4.71	33.50	41.26
12750-12999	56000	2911	2.60	28.78	37.90
12500-12749	35014	1510	1.40	26.18	44.71
12250-12499	53152	2526	2.32	22.78	46.55
12000-12249	84556	4555	4.22	23.24	33.33
11750-11999	120309	4208	4.73	16.03	45.56
11500-11749	130315	5140	4.77	10.37	40.41
11250-11499	35626	1915	1.76	5.65	55.37
11000-11249	57661	3157	2.97	3.86	42.90
10750-10999	5306	291	0.26	0.93	42.85
10500-10749	0	0	0.0	0.63	0.0
10250-10499	3366	168	0.12	0.63	62.39
10000-10249	0	0	0.0	0.11	0.0
9750-9999	0	0	0.0	0.11	0.0
3500-3749	2331	291	0.21	0.11	88.14

Rhode Island Current Expenditure Per Classroom Unit, 1969-1970

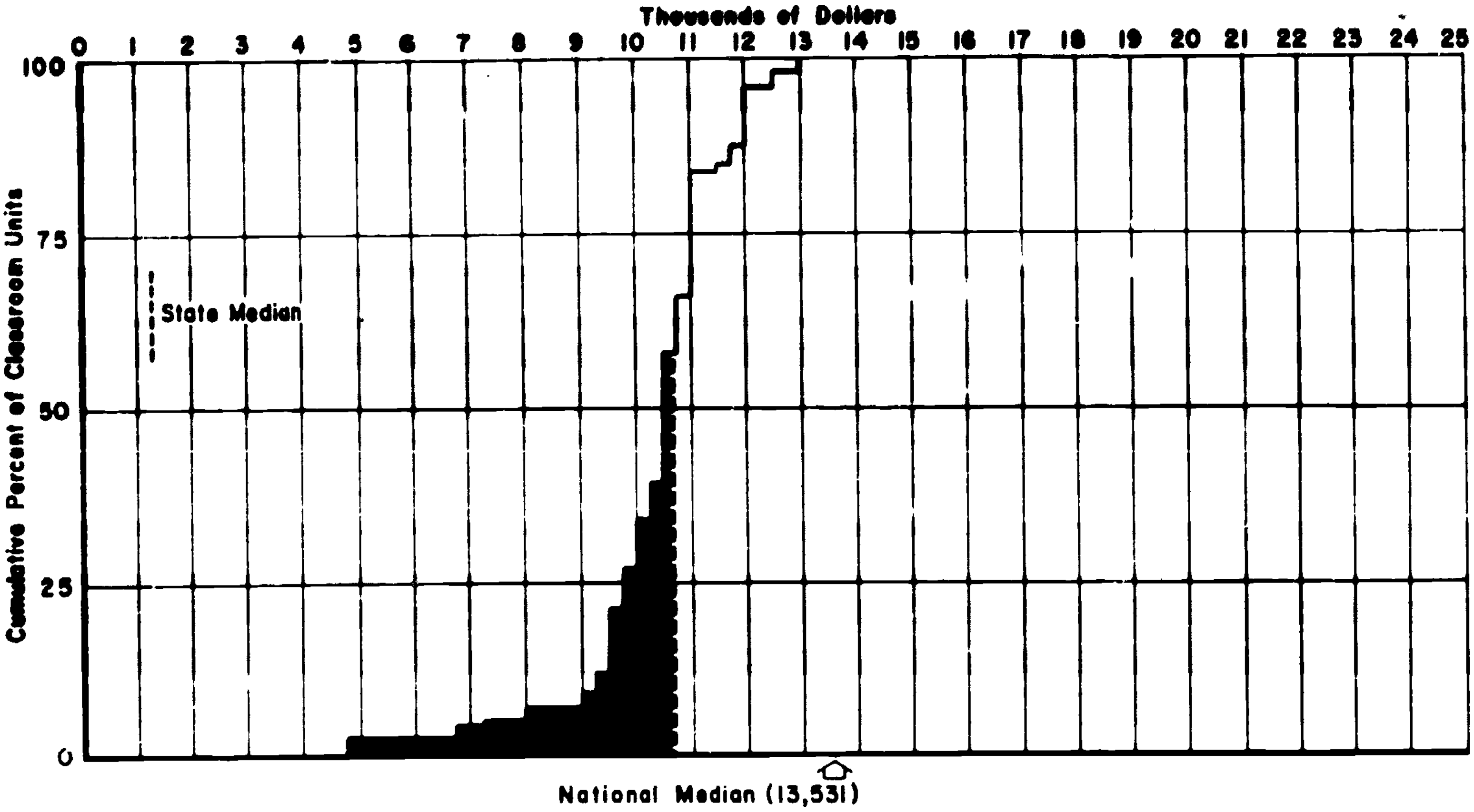


Selected Items

[illegible]

[illegible]

South Carolina Current Expenditure Per Classroom Unit, 1969-1970



Selected Items

[illegible]	
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[illegible]	[illegible]
[illegible]	[illegible]
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[illegible] SOUTH CAROLINA	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible] THE MEDIAN FOR SOUTH CAROLINA	[illegible]
[illegible] THE NATIONAL MEDIAN	[illegible]
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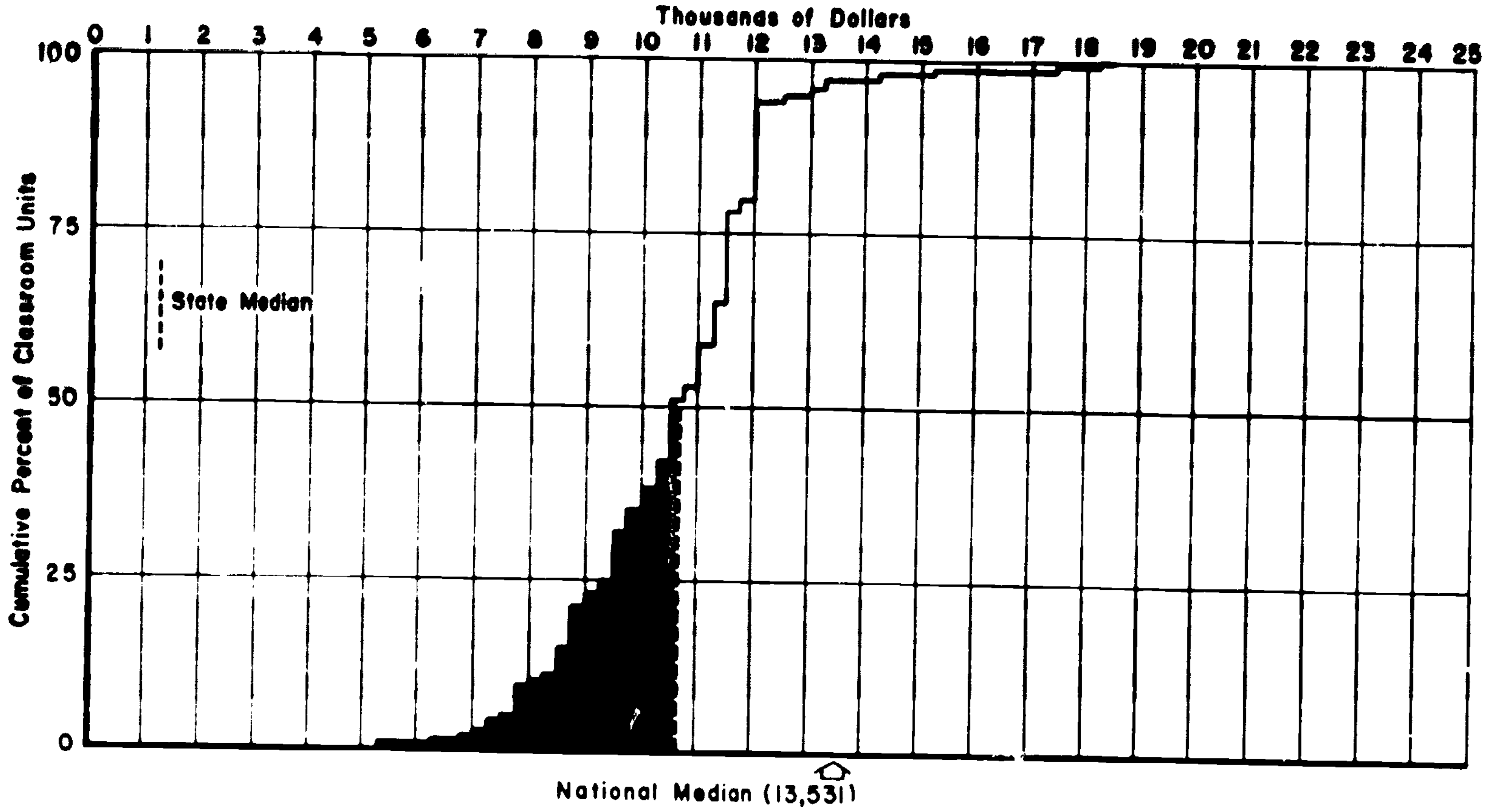
[illegible] THE NATIONAL MEDIAN	[illegible]

[illegible]	AVERAGE DAILY ATTENDANCE	[illegible]		[illegible]	
		[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	100.00		[illegible]
13000-13249	7191	311	1.09	100.00	17.32
12750-12999	0	0	0.0	[illegible]	0.0
12500-12749	21036	970	3.39	[illegible]	19.97
12250-12499	0	0	0.0	[illegible]	0.0
12000-12249	[illegible]	[illegible]	[illegible]	[illegible]	15.27
11750-11999	[illegible]	691	2.12	87.51	[illegible]
11500-11749	6129	335	1.12	85.39	[illegible]
11250-11499	0	0	0.0	[illegible]	0.0
11000-11249	113641	[illegible]	[illegible]	[illegible]	[illegible]
10750-10999	67026	2311	7.66	65.65	[illegible]
10500-10749	[illegible]	[illegible]	18.78	58.19	[illegible]
10250-10499	30915	1500	[illegible]	39.40	[illegible]
10000-10249	[illegible]	2156	7.28	34.42	19.66
9750-9999	36534	1875	6.21	27.16	26.57
9500-9749	[illegible]	2721	[illegible]	20.92	20.22
9250-9499	17600	[illegible]	2.06	11.50	21.65
9000-9249	10695	516	1.70	9.06	21.06
8750-8999	0	0	0.0	7.33	0.0
8500-8749	0	0	0.0	7.33	0.0
8250-8499	0	0	0.0	7.33	0.0
8000-8249	11666	[illegible]	1.92	7.33	[illegible]
7750-7999	0	0	0.0	5.41	0.0
7500-7749	0	0	0.0	5.41	0.0
7250-7499	5303	265	[illegible]	5.41	[illegible]
7000-7249	0	0	0.0	4.45	0.0
6750-6999	[illegible]	[illegible]	[illegible]	4.45	[illegible]
6500-6749	0	0	0.0	2.61	0.0
6250-6499	0	0	0.0	2.61	0.0
6000-6249	0	0	0.0	2.61	0.0
5750-5999	0	0	0.0	2.61	0.0
5500-5749	0	0	0.0	2.61	0.0
5250-5499	0	0	0.0	2.61	0.0
5000-5249	0	0	0.0	2.61	0.0
4750-4999	[illegible]	[illegible]	2.61	2.61	[illegible]

South Dakota Current Expenditure Per Classroom Unit, 1969-1970

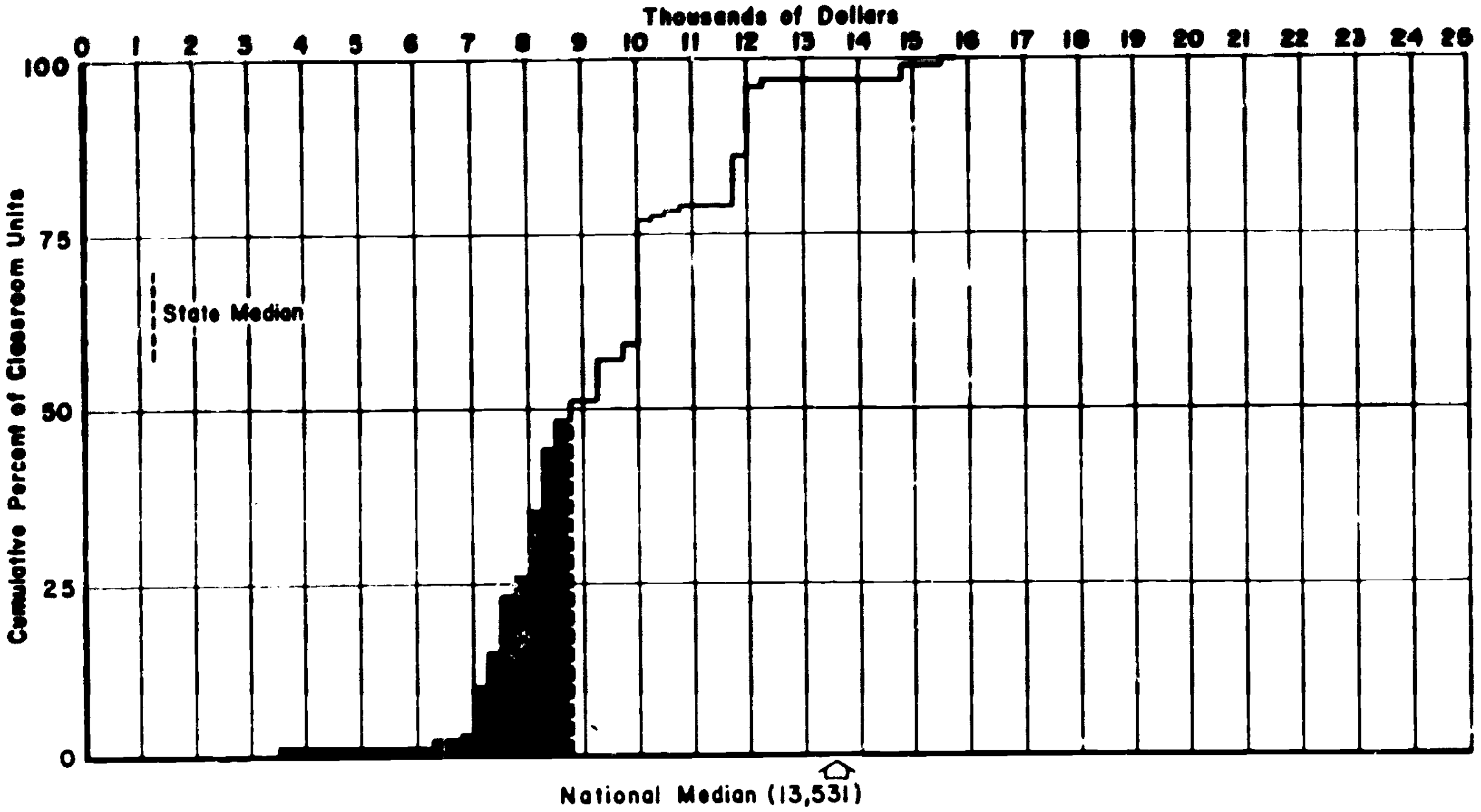


Selected Items

[illegible]

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	CLASSROOM UNITS PERCENT	CLASSROOM UNITS CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	152902	8577	100.00		75.24
18250-18499	44	1	0.01	100.00	89.50
18000-18249	0	0	0.0	99.99	0.0
17750-17999	0	0	0.0	99.99	0.0
17500-17749	1047	61	0.71	99.99	75.81
17250-17499	0	0	0.0	99.29	0.0
17000-17249	0	0	0.0	99.29	0.0
16750-16999	0	0	0.0	99.29	0.0
16500-16749	0	0	0.0	99.29	0.0
16250-16499	0	0	0.0	99.29	0.0
16000-16249	0	0	0.0	99.29	0.0
15750-15999	0	0	0.0	99.29	0.0
15500-15749	0	0	0.0	99.29	0.0
15250-15499	1679	95	1.11	99.29	17.65
15000-15249	0	0	0.0	98.18	0.0
14750-14999	0	0	0.0	98.18	0.0
14500-14749	0	0	0.0	98.18	0.0
14250-14499	770	53	0.62	98.18	72.78
14000-14249	0	0	0.0	97.51	0.0
13750-13999	0	0	0.0	97.51	0.0
13500-13749	0	0	0.0	97.51	0.0
13250-13499	1719	89	1.04	97.51	83.52
13000-13249	2760	133	1.59	96.47	81.68
12750-12999	0	0	0.0	94.92	0.0
12500-12749	1507	72	0.84	94.92	80.76
12250-12499	0	0	0.0	94.02	0.0
12000-12249	23660	1228	14.25	94.02	81.87
11750-11999	2124	116	1.36	79.71	65.20
11500-11749	21852	1125	13.11	78.35	75.16
11250-11499	9523	514	5.99	65.27	76.32
11000-11249	13523	568	6.62	59.28	77.71
10750-10999	3009	153	1.83	52.65	73.09
10500-10749	13755	725	8.44	50.91	76.95
10250-10499	7336	385	4.48	42.35	53.59
10000-10249	4082	238	2.78	37.86	82.73
9750-9999	4960	282	3.29	35.10	73.94
9500-9749	8988	551	6.42	31.83	79.18
9250-9499	2039	175	2.04	25.37	75.55
9000-9249	3450	212	2.47	23.33	76.11
8750-8999	7987	506	5.91	21.05	75.66
8500-8749	4711	309	3.54	14.16	79.39
8250-8499	2091	93	1.34	11.15	70.42
8000-8249	563	35	0.40	12.24	82.99
7750-7999	5518	386	4.44	5.43	76.19
7500-7749	761	68	0.82	4.31	81.33
7250-7499	1866	142	1.65	4.51	77.56
7000-7249	1225	85	1.06	2.95	71.29
6750-6999	148	9	0.11	1.91	76.71
6500-6749	0	0	0.0	1.79	0.0
6250-6499	670	56	0.64	1.78	81.65
6000-6249	0	0	0.0	1.03	0.0
5750-5999	0	0	0.0	1.33	0.0
5500-5749	0	0	0.0	1.33	0.0
5250-5499	881	83	1.31	1.31	77.18

Tennessee Current Expenditure Per Classroom Unit, 1969-1970

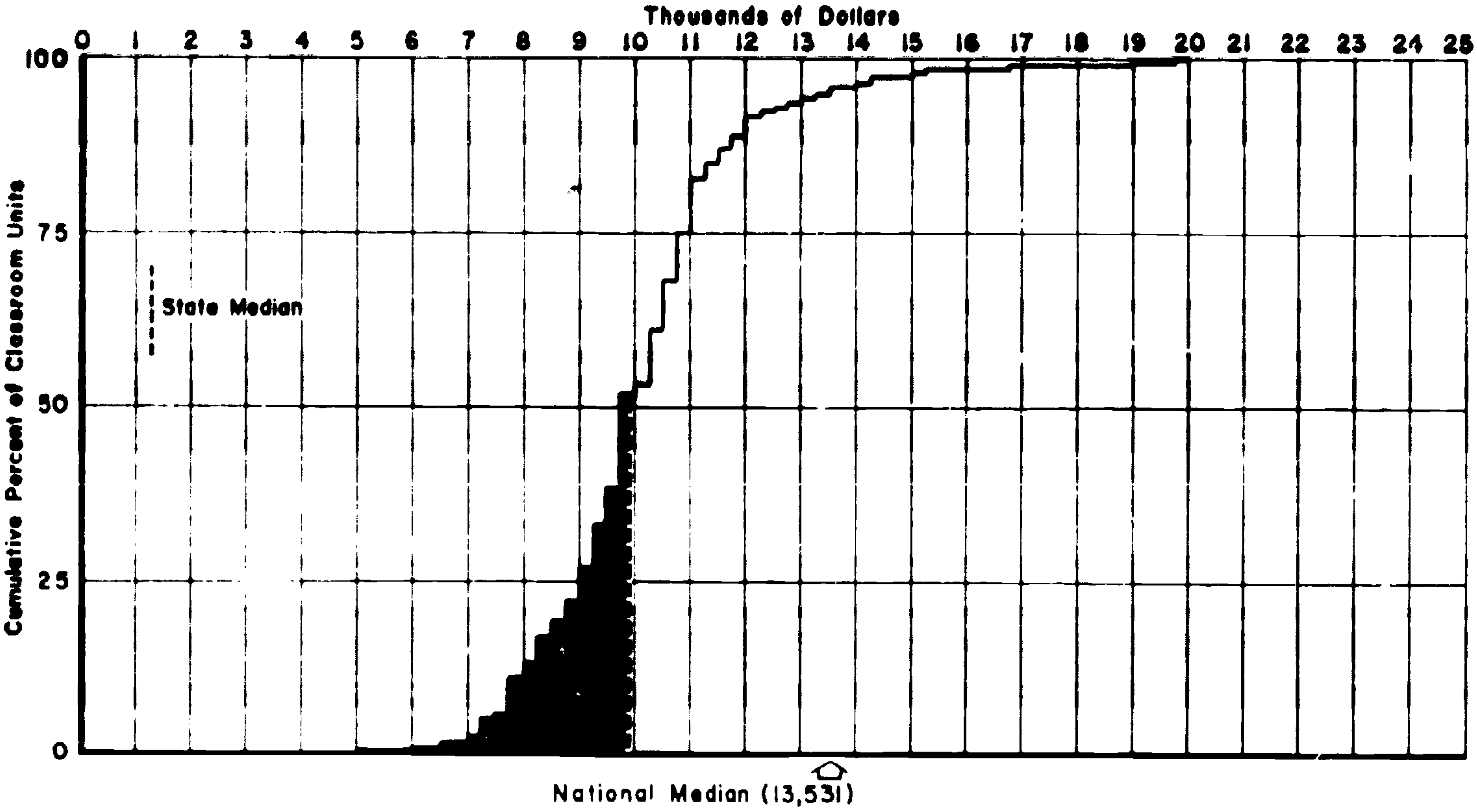


Selected Items

CLASSROOM EXPENDITURE LEVELS	
HIGH	$15655
AT THE 98TH PERCENTILE	14975
AT THE 90TH PERCENTILE	12210
AT THE 75TH PERCENTILE	10135
MEDIAN FOR TENNESSEE	8786
AT THE 25TH PERCENTILE	7762
AT THE 10TH PERCENTILE	7222
AT THE 2ND PERCENTILE	6375
LOW	3770
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	392376667
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR TENNESSEE	21009676
TO THE NATIONAL MEDIAN	175729987
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR TENNESSEE	5.35
TO THE NATIONAL MEDIAN	44.79

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	CLASSROOM UNITS PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	816050	41912	100.00		[illegible]
$15500-15749	6555	316	0.75	100.00	67.33
15250-15499	0	0	0.0	99.25	0.0
15000-15249	0	0	0.0	99.25	0.0
14750-14999	26267	1051	2.51	99.25	47.10
14500-14749	0	0	0.0	96.74	0.0
14250-14499	0	0	0.0	96.74	0.0
14000-14249	0	0	0.0	96.74	0.0
13750-13999	0	0	0.0	96.74	0.0
13500-13749	0	0	0.0	96.74	0.0
13250-13499	0	0	0.0	96.74	0.0
13000-13249	0	0	0.0	96.74	0.0
12750-12999	0	0	0.0	96.74	0.0
12500-12749	0	0	0.0	96.74	0.0
12250-12499	6606	316	0.75	96.74	49.50
12000-12249	96587	4294	10.24	95.99	50.10
11750-11999	75169	2890	6.89	85.75	44.16
11500-11749	0	0	0.0	78.86	0.0
11250-11499	0	0	0.0	78.86	0.0
11000-11249	0	0	0.0	78.86	0.0
10750-10999	6261	255	0.61	78.86	44.19
10500-10749	3562	175	0.42	78.25	31.60
10250-10499	6809	251	0.60	77.83	47.69
10000-10249	136194	7420	17.70	77.23	48.16
9750-9999	20977	1031	2.46	59.53	47.17
9500-9749	0	0	0.0	56.52	0.0
9250-9499	47691	2207	5.27	56.52	40.15
9000-9249	0	0	0.0	51.25	0.0
8750-8999	28775	1404	3.35	51.25	28.07
8500-8749	30627	1768	4.22	47.90	21.07
8250-8499	70935	3561	8.51	43.68	24.37
8000-8249	71057	3569	8.60	35.35	24.96
7750-7999	29161	1481	3.54	26.87	27.10
7500-7749	67815	3421	8.10	23.32	22.80
7250-7499	42109	2142	5.12	15.14	25.71
7000-7249	56591	2074	4.95	10.02	22.21
6750-6999	4786	244	0.58	3.14	27.50
6500-6749	0	0	0.0	2.56	0.0
6250-6499	9072	578	1.38	2.56	20.71
6000-6249	0	0	0.0	1.17	0.0
5750-5999	0	0	0.0	1.17	0.0
5500-5749	0	0	0.0	1.17	0.0
5250-5499	0	0	0.0	1.17	0.0
5000-5249	0	0	0.0	1.17	0.0
4750-4999	0	0	0.0	1.17	0.0
4500-4749	0	0	0.0	1.17	0.0
4250-4499	0	0	0.0	1.17	0.0
4000-4249	0	0	0.0	1.17	0.0
3750-3999	0	0	0.0	1.17	0.0
3500-3749	3061	492	1.17	1.17	17.86

Texas Current Expenditure Per Classroom Unit, 1969-1970



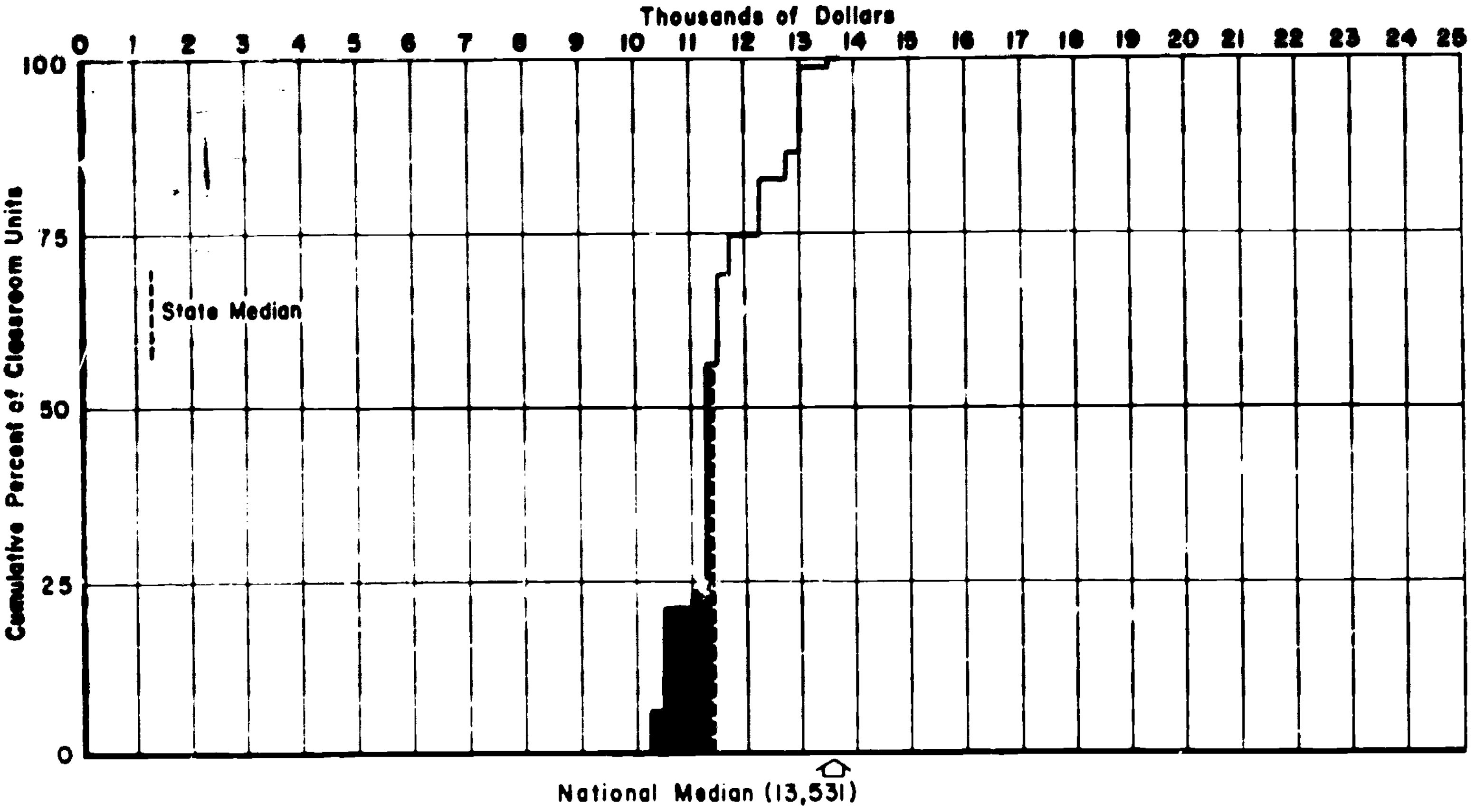
Selected Items

[illegible]

[illegible]

Utah

Current Expenditure Per Classroom Unit, 1969-1970



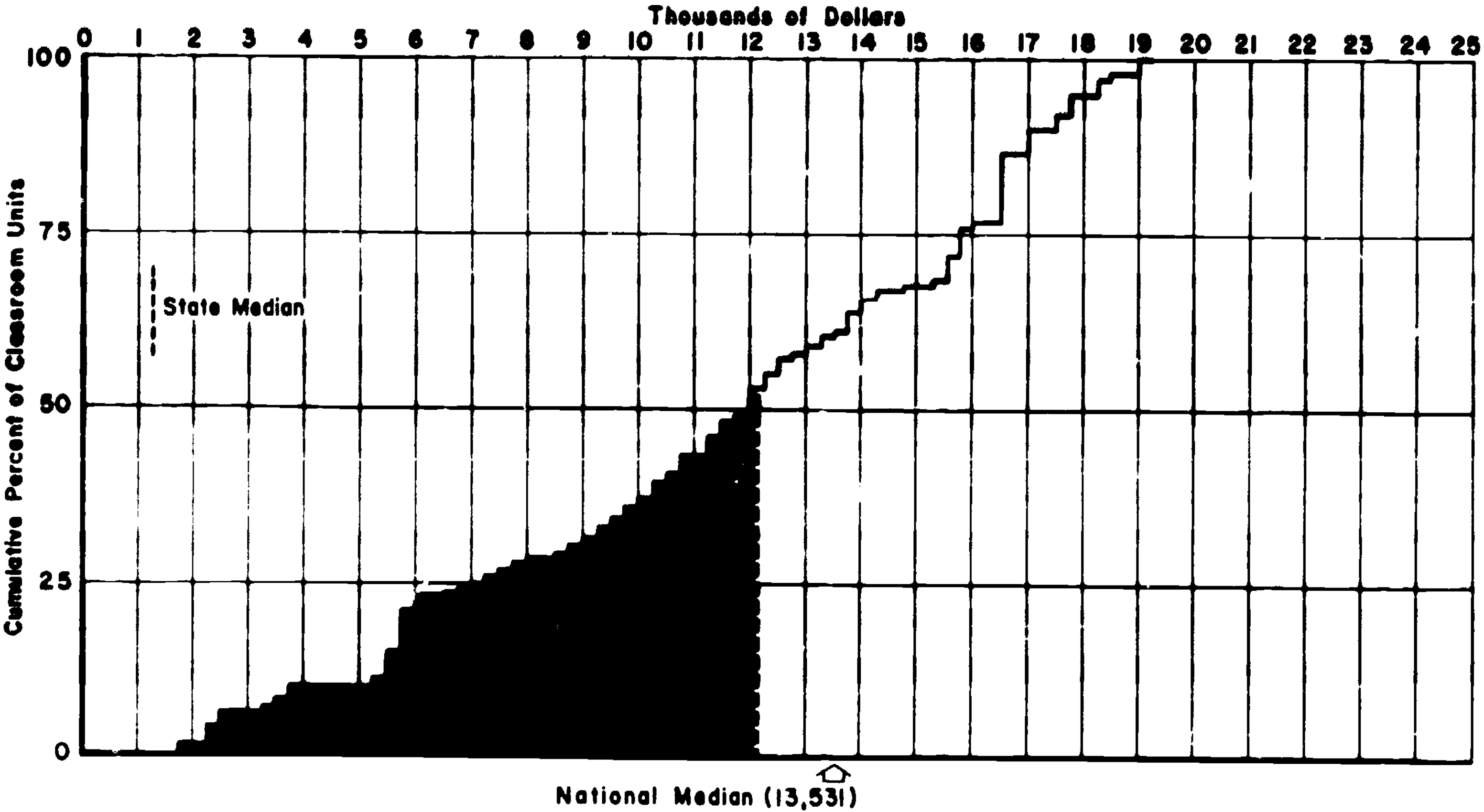
Selected Items

[illegible]

[illegible]	$11754
[illegible]	11215
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	11509
[illegible]	11701
[illegible]	13595
[illegible]	10617
[illegible]	10617
[illegible]	1664156.4
[illegible]	
[illegible]	2471015
[illegible]	[illegible]
[illegible]	
[illegible]	1.62
[illegible]	13531

CURRENT EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			[illegible]
		NUMBER	PERCENT	[illegible]	[illegible]
TOTAL	287667	14197	100.00		34.35
$13500-13749	2615	158	1.11	100.00	29.12
13250-13499	0	0	0.0	98.89	0.0
13000-13249	18292	1767	12.92	98.89	49.76
12750-12999	4090	537	3.34	86.**	47.14
12500-12749	0	0	0.0	83.63	0.0
12250-12499	25026	1204	8.36	83.63	10.39
12000-12249	0	0	0.0	75.31	0.0
11750-11999	14293	778	5.40	75.31	43.[illegible]
11500-11749	14606	1839	12.75	69.90	23.92
11250-11499	96113	4845	33.60	57.15	35.67
11000-11249	6505	321	2.23	23.61	26.41
10750-10999	0	0	0.0	21.13	0.0
10500-10749	42831	2149	15.10	21.13	43.65
10250-10499	18389	955	6.32	6.62	33.18

Vermont Current Expenditure Per Classroom Unit, 1969-1970

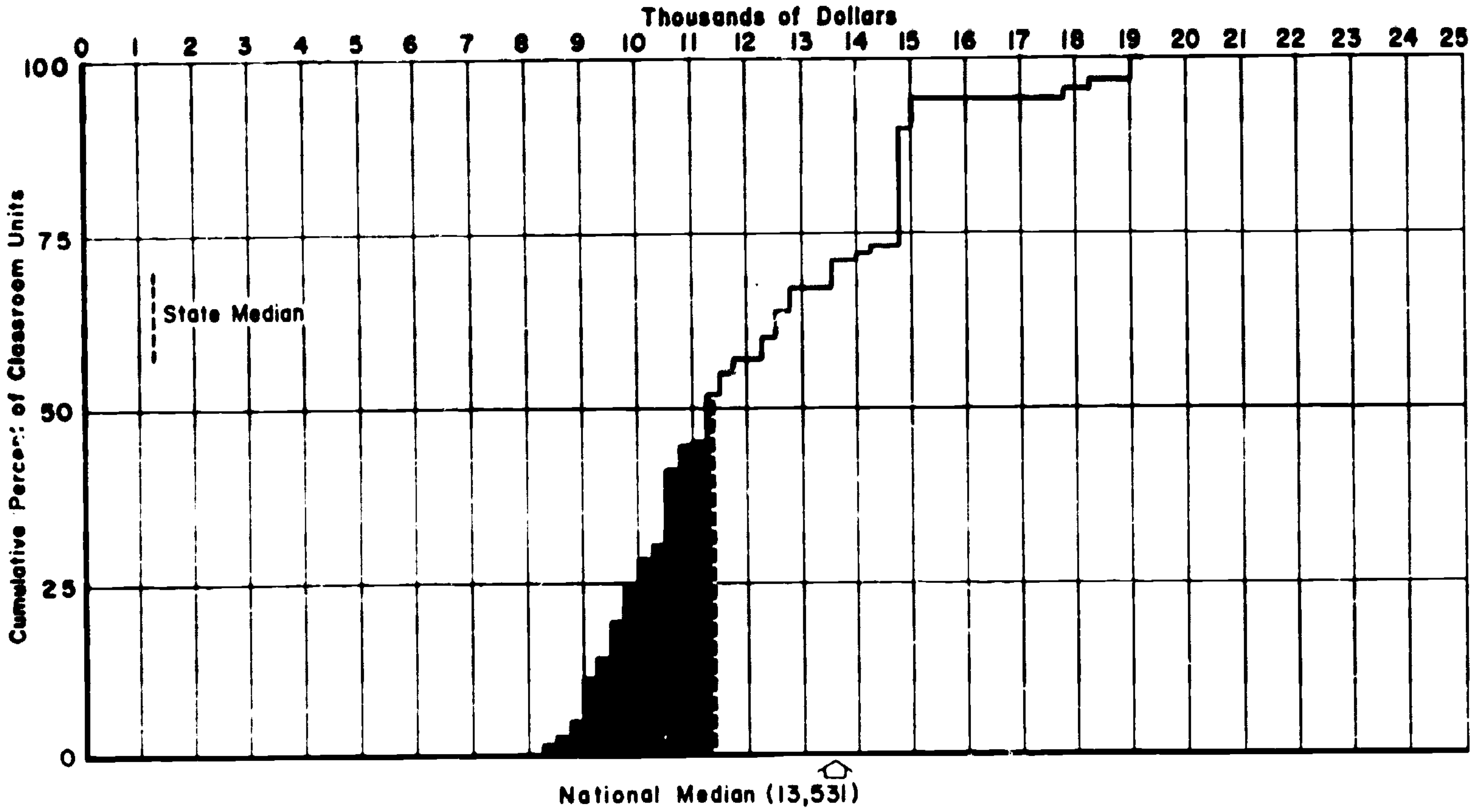


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			PERCENT OF REVENUE FROM LOCAL SOURCES
		NUMBER	PERCENT	CUMULATIVE PERCENT	
TOTAL	68993	4721	100.00		64.21
$19000-19249	763	91	1.92	100.00	65.92
18750-18999	0	0	0.0	98.08	0.0
18500-18749	287	26	0.55	98.08	72.63
18250-18499	1318	122	2.55	97.52	71.45
18000-18249	0	0	0.0	94.97	0.0
17750-17999	2605	126	2.64	94.97	63.57
17500-17749	1051	96	2.07	92.26	65.36
17250-17499	0	0	0.0	90.20	0.0
17000-17249	2262	147	3.11	90.20	55.59
16750-16999	0	0	0.0	86.87	0.0
16500-16749	4162	466	9.91	86.87	65.71
16250-16499	0	0	0.0	76.75	0.0
16000-16249	639	26	0.55	76.75	55.96
15750-15999	3371	182	3.86	76.20	65.05
15500-15749	2513	176	3.56	72.34	55.55
15250-15499	777	63	1.32	68.95	71.37
15000-15249	0	0	0.0	67.67	0.0
14750-14999	448	19	0.40	67.67	62.81
14500-14749	0	0	0.0	67.06	0.0
14250-14499	596	65	1.39	67.06	65.76
14000-14249	507	56	1.20	65.67	40.20
13750-13999	2392	152	3.24	64.46	30.07
13500-13749	365	16	0.35	61.22	65.12
13250-13499	1264	65	1.40	60.86	78.31
13000-13249	434	45	0.96	59.46	63.97
12750-12999	560	48	1.03	58.49	75.39
12500-12749	4023	104	2.21	57.46	60.41
12250-12499	1438	87	1.86	55.19	53.40
12000-12249	3071	188	3.56	53.32	56.75
11750-11999	1218	70	1.50	49.32	56.50
11500-11749	1627	83	1.76	47.82	50.11
11250-11499	2348	144	3.05	46.05	60.32
11000-11249	0	0	0.0	43.00	0.0
10750-10999	1695	117	2.48	43.00	64.93
10500-10749	1130	56	1.19	40.51	88.96
10250-10499	1790	95	2.02	39.32	62.64
10000-10249	1671	78	1.61	37.25	65.38
9750-9999	1248	76	1.69	35.64	58.17
9500-9749	969	56	1.96	34.10	55.61
9250-9499	1077	109	2.32	33.11	60.35
9000-9249	518	26	0.50	30.79	57.89
8750-8999	482	46	0.95	30.28	57.28
8500-8749	410	21	0.44	29.29	55.35
8250-8499	0	0	0.0	28.83	0.0
8000-8249	573	30	0.61	28.80	52.21
7750-7999	1351	77	1.64	28.18	68.16
7500-7749	467	26	0.51	26.51	60.80
7250-7499	349	19	0.40	26.00	71.70
7000-7249	320	30	0.64	25.15	60.10
6750-6999	470	30	0.66	24.56	81.99
6500-6749	249	16	0.35	23.90	62.36
6250-6499	0	0	0.0	23.55	0.0
6000-6249	1331	97	2.06	23.55	72.21
5750-5999	2736	219	4.67	21.49	44.55
5500-5749	1557	163	3.45	[illegible]	60.95
5250-5499	485	52	1.10	11.35	43.17
5000-5249	0	0	0.0	10.26	0.0
4750-4999	0	0	0.0	10.26	0.0
4500-4749	0	0	0.0	10.26	0.0
4250-4499	0	0	0.0	10.26	0.0
4000-4249	0	0	0.0	10.26	0.0
3750-3999	667	51	1.56	10.26	65.75
3500-3749	375	57	1.22	8.83	50.12
3250-3499	379	57	1.21	7.60	43.36
3000-3249	0	0	0.0	5.96	0.0
2750-2999	0	0	0.0	5.80	0.0
2500-2749	389	84	1.87	5.80	51.79
2250-2499	491	116	2.43	3.50	61.08
2000-2249	0	0	0.0	1.55	0.0
1750-1999	331	73	1.55	1.55	38.58

Selected items

[illegible]	
[illegible]	$19022
AT THE [illegible] PERCENTILE	18612
AT THE [illegible] PERCENTILE	17239
AT THE [illegible] PERCENTILE	[illegible]
[illegible]	12142
AT THE [illegible] PERCENTILE	7071
AT THE [illegible] PERCENTILE	3896
AT THE [illegible] PERCENTILE	2645
[illegible]	1569
[illegible]	[illegible]
[illegible]	
[illegible]	11091046
[illegible] NATIONAL MEDIAN	14917302
[illegible]	
[illegible] MEDIAN FOR VERMONT	20.61
[illegible] NATIONAL MEDIAN	27.22

Virginia Current Expenditure Per Classroom Unit, 1969-1970

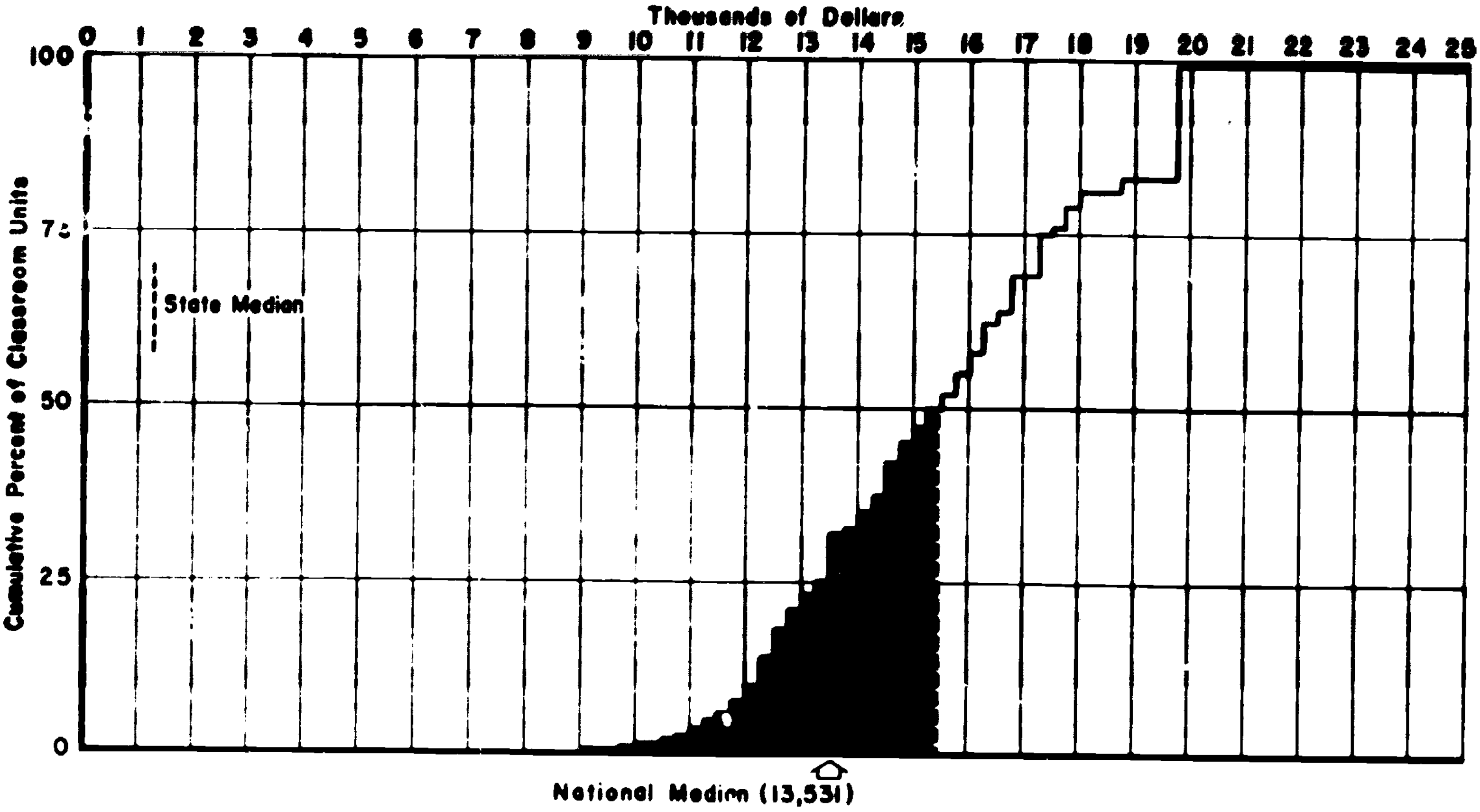


Selected Items

[illegible]	
	$151[illegible]
AT THE [illegible] PERCENTILE	[illegible]
AT THE [illegible] PERCENTILE	[illegible]
[illegible]	[illegible]
[illegible] VIRGINIA	[illegible]
AT THE 90TH PERCENTILE	10184
AT THE 10TH PERCENTILE	9151
AT THE [illegible] PERCENTILE	8467
	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible]	
[illegible]	
[illegible] VIRGINIA	[illegible]
[illegible] THE NATIONAL MEDIAN	[illegible]
[illegible]	
[illegible] LOWER	
[illegible]	
[illegible] THE MEDIAN FOR VIRGINIA	5.43
[illegible] THE NATIONAL MEDIAN	[illegible]

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS [illegible]			[illegible]
		NUMBER	PERCENT	CUMULATIVE [illegible] PERCENT	[illegible]
TOTAL	[illegible]	[illegible]	100.00		[illegible]
$19000-19249	21791	1342	2.7[illegible]	100.00	72.42
18750-18999	0	0	[illegible]	97.[illegible]	[illegible]
18500-18749	0	0	0.0	97.[illegible]	0.0
18250-18499	16149	815	1.[illegible]	97.[illegible]	71.[illegible]
18000-18249	0	0	0.0	[illegible]	0.0
17750-17999	1[illegible]12	3[illegible]	0.7[illegible]	95.55	[illegible]
17500-17749	0	0	0.0	94.82	0.0
17250-17499	0	0	0.0	94.82	0.0
17000-17249	0	0	0.0	94.82	0.0
16750-16999	0	0	0.0	94.82	0.0
16500-16749	0	0	0.0	94.82	0.0
16250-16499	0	0	0.0	94.82	0.0
16000-16249	0	0	0.0	94.82	0.0
15750-15999	0	0	0.0	94.82	0.0
15500-15749	0	0	0.0	94.82	0.0
15250-15499	0	0	0.0	94.8[illegible]	0.0
15000-15249	[illegible]	[illegible]	[illegible]	[illegible]	71.66
14750-14999	1[illegible]	[illegible]	17.72	[illegible]0.49	[illegible]7.2[illegible]
14500-14749	0	0	0.0	7[illegible].17	0.0
14250-14499	6822	335	0.64	[illegible]3.17	14.62
14000-14249	8015	388	0.78	72.45	[illegible]4.99
13750-13999	0	0	0.0	71.71	0.0
13500-13749	47021	2365	4.77	71.71	66.19
13250-13499	0	0	0.0	66.93	0.0
13000-13249	0	0	0.0	66.93	0.0
12750-12999	31426	1536	3.05	66.93	69.91
12500-12749	43592	2048	4.15	63.86	[illegible].00
12250-12499	24297	1160	2.36	59.68	53.01
12000-12249	0	0	0.0	57.36	0.0
11750-11999	23626	1123	2.26	57.36	[illegible]0.04
11500-11749	[illegible]0816	1512	3.0[illegible]	55.07	52.20
11250-11499	45449	1249	[illegible].55	52.0[illegible]	53.72
11000-11249	9763	429	0.86	45.45	43.24
10750-10999	32470	1612	3.2[illegible]	44.60	47.48
10500-10749	130096	5350	10.8[illegible]	41.36	47.[illegible]2
10250-10499	[illegible]9571	1280	2.58	30.47	49.35
10000-10249	29220	1441	2.90	27.89	[illegible]7.56
9750-9999	55629	2542	5.[illegible]	24.97	42.58
9500-9749	45449	2[illegible]42	[illegible].1[illegible]	1[illegible].06	44.03
9250-9499	30418	1532	3.09	13.91	44.16
9000-9249	[illegible]0762	2777	5.60	10.81	44.87
8750-8999	23970	1227	2.47	[illegible].21	41.86
8500-8749	8371	485	0.98	2.73	40.83
8250-8499	16000	876	1.75	1.75	41.21

Washington Current Expenditure Per Classroom Unit, 1969-1970

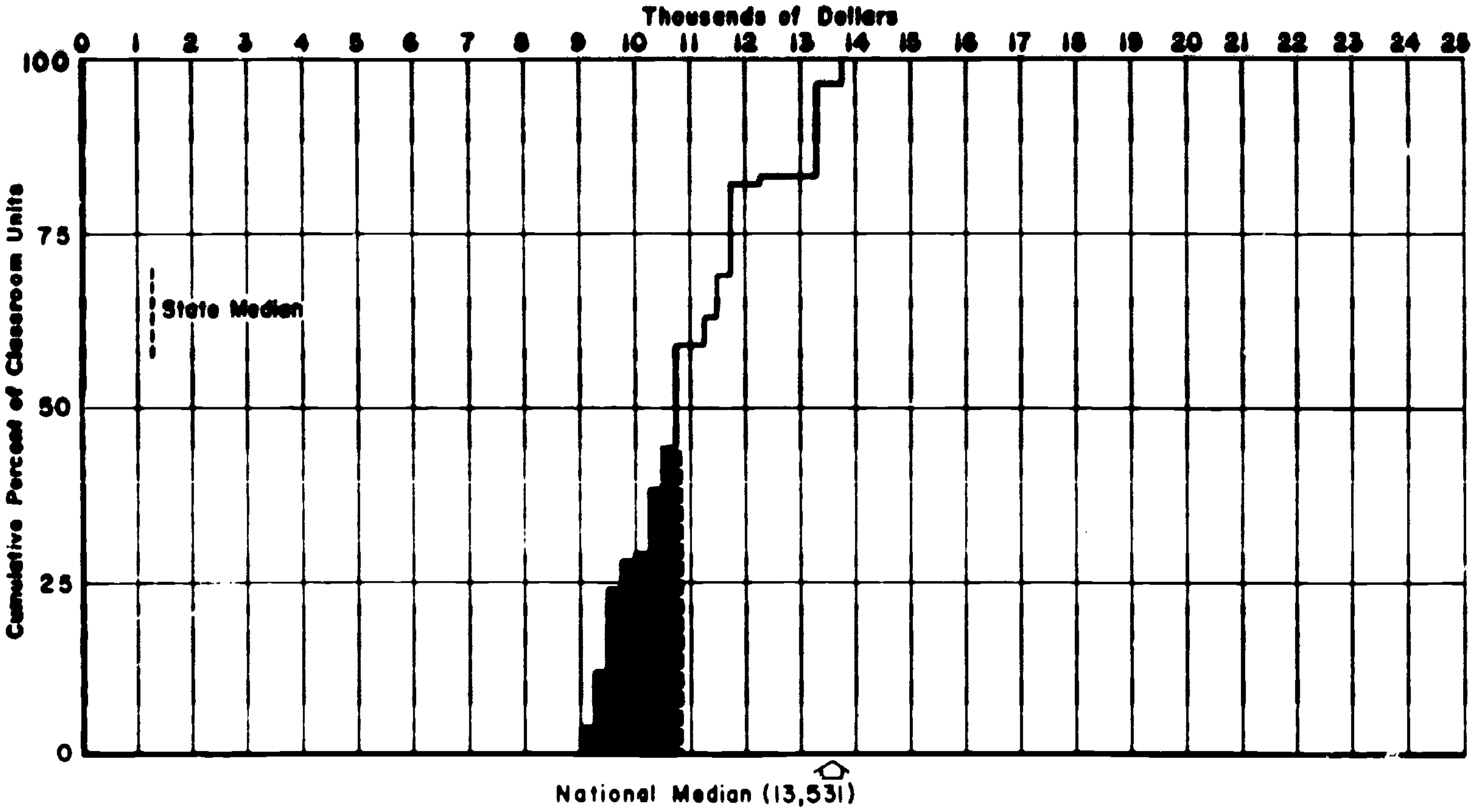


Selected Items

[illegible]

[illegible]

West Virginia Current Expenditure Per Classroom Unit, 1969-1970

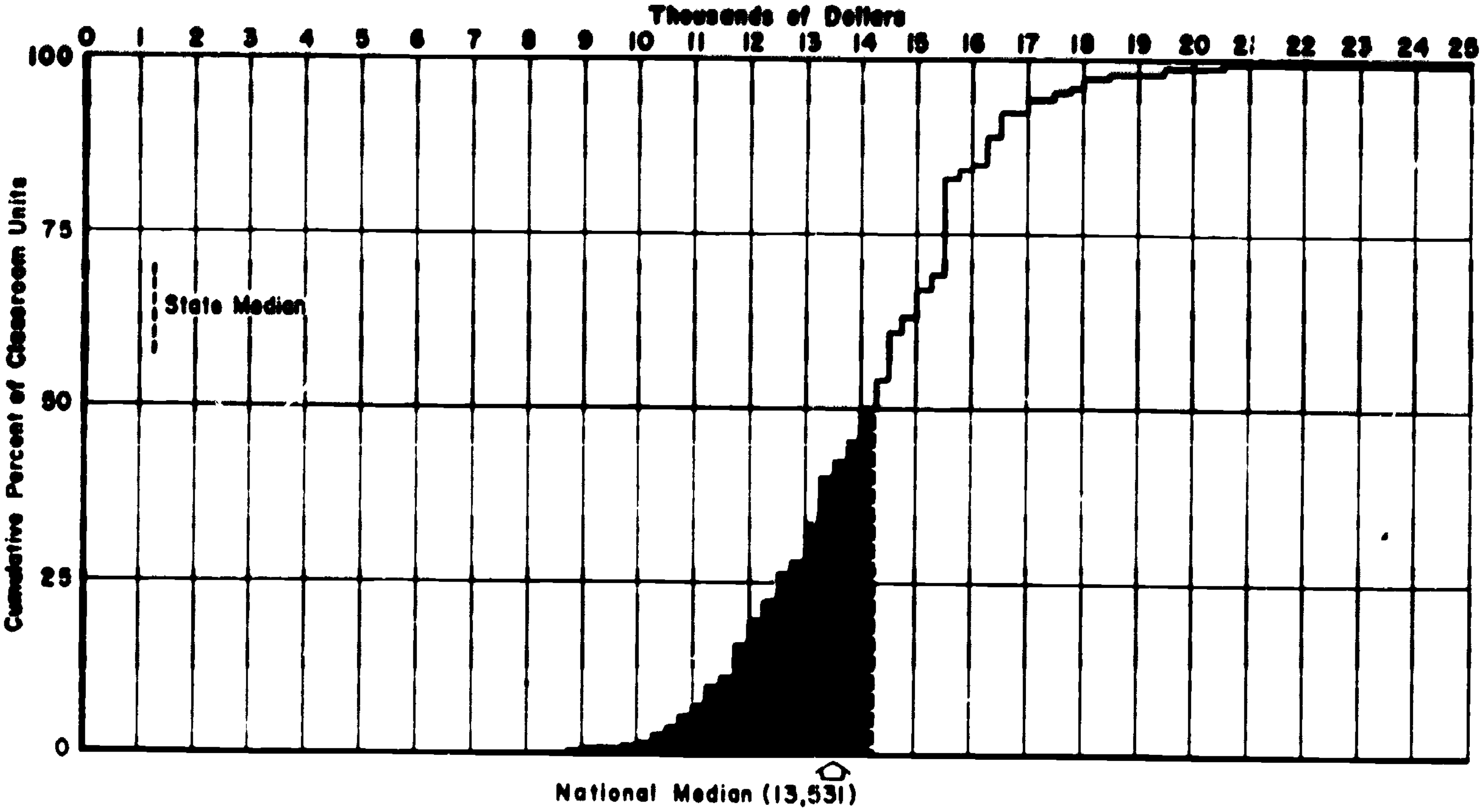


Selected Items

CURRENT EXPENDITURE LEVELS	
HIGH	13775
AT THE 95TH PERCENTILE	13770
AT THE 90TH PERCENTILE	13312
AT THE 75TH PERCENTILE	11513
MEDIAN FOR WEST VIRGINIA	10852
AT THE 25TH PERCENTILE	9867
AT THE 10TH PERCENTILE	9616
AT THE 5TH PERCENTILE	9119
LOW	9097
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	211756022
CURRENT EXPENDITURE REQUIRED TO RAISE ALL CLASSROOM UNITS	
TO THE MEDIAN FOR WEST VIRGINIA	6129006
TO THE NATIONAL MEDIAN	45716672
PERCENT INCREASE IN CURRENT EXPENDITURE REQUIRED TO RAISE ALL CLASSROOM UNITS	
TO THE MEDIAN FOR WEST VIRGINIA	2.90
TO THE NATIONAL MEDIAN	21.83

EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	[illegible] PERCENT	[illegible] STUDENTS
($)	(PUPILS)	(UNITS)	(PERCENT)		(PERCENT)
13750-13999	23344	444	3.43	100.00	46.54
13500-13749	0	0	0.0	96.57	0.0
13250-13499	69217	2916	13.36	96.57	17.96
13000-13249	0	0	0.0	83.21	0.0
12750-12999	0	0	0.0	83.21	0.0
12500-12749	0	0	0.0	83.21	0.0
12250-12499	5525	207	1.19	83.21	40.47
12000-12249	0	0	0.0	82.04	0.0
11750-11999	44453	2255	12.82	82.04	13.28
11500-11749	29765	1234	7.09	69.22	15.61
11250-11499	12038	470	2.71	62.13	43.57
11000-11249	0	0	0.0	59.38	0.0
10750-10999	46612	2405	13.90	59.38	11.12
10500-10749	26378	1167	6.71	45.48	21.41
10250-10499	29057	1540	8.10	38.87	19.50
10000-10249	5504	256	1.54	29.91	16.36
9750-9999	16193	776	4.11	28.06	17.96
9500-9749	41909	2221	11.80	23.75	16.97
9250-9499	27157	1452	7.93	11.95	19.36
9000-9249	11876	755	4.01	4.01	11.55

Wisconsin Current Expenditure Per Classroom Unit, 1969-1970



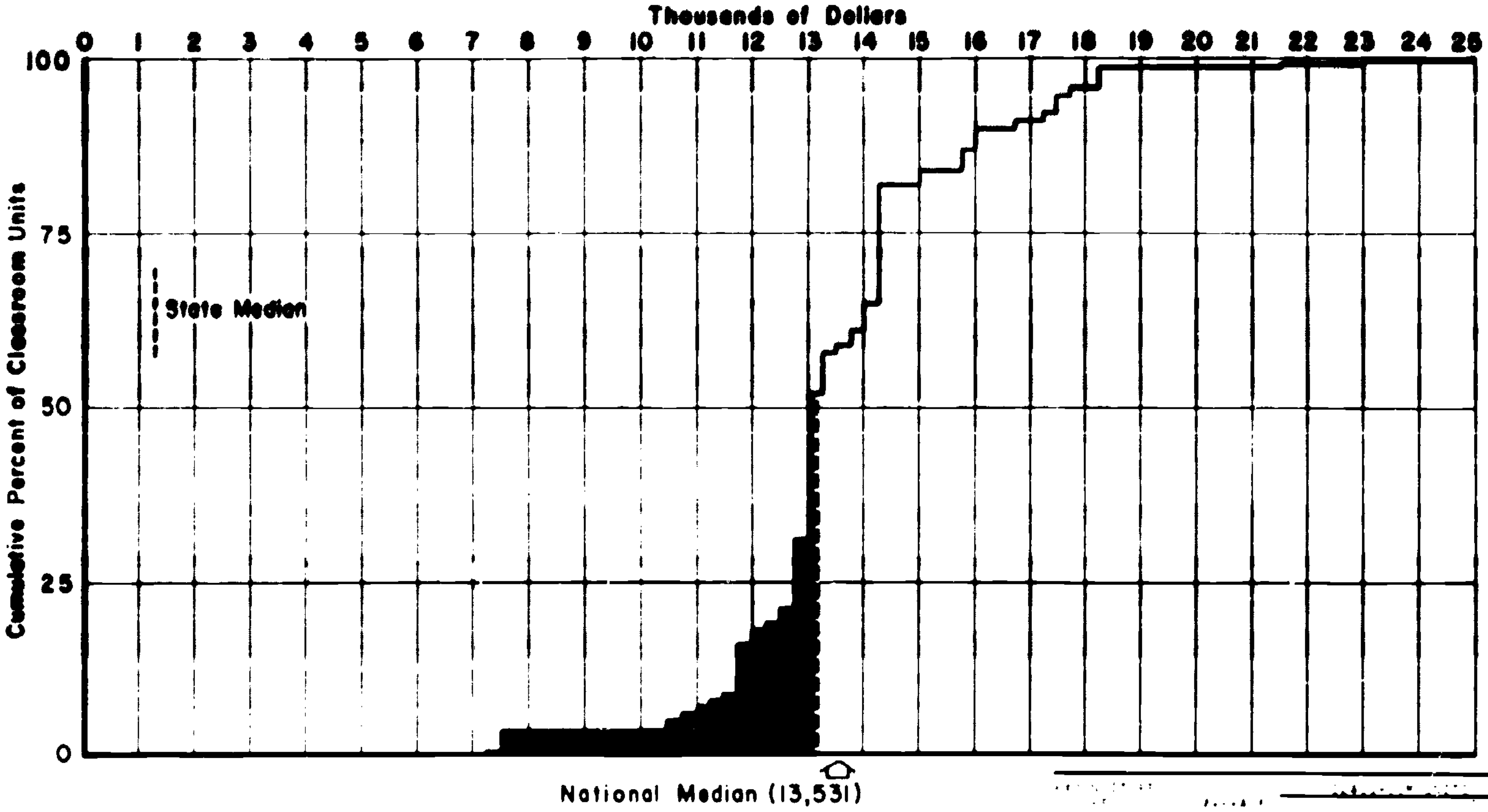
EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM STATE SOURCES
TOTAL	800310	40612	100.00		19.22
$25000 OVER	9732	424	1.04	100.00	31.46
24750-24999	0	0	0.0	98.96	0.0
24500-24749	0	0	0.0	98.96	0.0
24250-24499	0	0	0.0	98.96	0.0
24000-24249	0	0	0.0	98.96	0.0
23750-23999	0	0	0.0	98.96	0.0
23500-23749	0	0	0.0	98.96	0.0
23250-23499	0	0	0.0	98.96	0.0
23000-23249	0	0	0.0	98.96	0.0
22750-22999	0	0	0.0	98.96	0.0
22500-22749	0	0	0.0	98.96	0.0
22250-22499	0	0	0.0	98.96	0.0
22000-22249	0	0	0.0	98.96	0.0
21750-21999	0	0	0.0	98.96	0.0
21500-21749	0	0	0.0	98.96	0.0
21250-21499	0	0	0.0	98.96	0.0
21000-21249	0	0	0.0	98.96	0.0
20750-20999	0	0	0.0	98.96	0.0
20500-20749	2167	113	0.28	98.96	46.55
20250-20499	0	0	0.0	98.68	0.0
20000-20249	0	0	0.0	98.68	0.0
19750-19999	0	0	0.0	98.68	0.0
19500-19749	1670	101	0.25	98.68	75.44
19250-19499	0	0	0.0	98.43	0.0
19000-19249	0	0	0.0	98.43	0.0
18750-18999	0	0	0.0	98.43	0.0
18500-18749	5017	326	0.80	98.43	11.75
18250-18499	0	0	0.0	97.63	0.0
18000-18249	11901	683	1.68	97.63	44.23
17750-17999	1047	109	0.27	95.95	53.35
17500-17749	5516	457	1.13	95.68	16.37
17250-17499	0	0	0.0	94.55	0.0
17000-17249	20062	1010	2.49	94.55	45.10
16750-16999	0	0	0.0	92.06	0.0
16500-16749	35015	1801	4.43	92.06	42.19
16250-16499	30780	1552	3.82	87.63	76.02
16000-16249	6292	315	0.78	83.81	55.05
15750-15999	15577	775	1.91	83.03	63.44
15500-15749	120376	6035	14.86	81.12	23.44
15250-15499	17735	909	2.24	66.26	71.27
15000-15249	32320	1711	4.21	64.02	26.43
14750-14999	16710	822	2.02	59.81	47.53
14500-14749	67072	3555	8.75	57.79	44.92
14250-14499	32706	1760	4.33	49.04	46.03
14000-14249	99040	2366	5.83	44.71	41.50
13750-13999	27351	1437	3.54	38.88	44.90
13500-13749	18502	1003	2.47	35.34	53.36
13250-13499	50686	3052	7.52	32.87	70.76
13000-13249	51763	2626	6.47	25.35	33.05
12750-12999	13990	750	1.85	18.88	59.00
12500-12749	30652	1524	3.75	17.03	45.21
12250-12499	28506	1561	3.84	13.28	47.67
12000-12249	26250	1312	3.23	9.44	33.29
11750-11999	47163	2116	5.21	6.21	44.64
11500-11749	16556	833	1.79	11.42	60.44
11250-11499	19131	1012	2.16	9.64	70.22
11000-11249	15537	917	1.96	7.47	40.26
10750-10999	16926	836	1.70	5.51	56.03
10500-10749	5667	249	0.52	3.72	45.62
10250-10499	10716	644	1.41	3.23	73.06
10000-10249	6213	226	0.46	1.35	50.56
9750-9999	2600	139	0.29	0.87	62.77
9500-9749	0	0	0.0	0.57	0.0
9250-9499	0	0	0.0	0.57	0.0
9000-9249	2151	105	0.22	0.57	19.01
8750-8999	2292	144	0.35	0.35	55.31

Selected Items

CLASSROOM EXPENDITURE LEVELS

HIGH	$27561
AT THE 98TH PERCENTILE	18687
AT THE 90TH PERCENTILE	16727
AT THE 75TH PERCENTILE	15531
MEDIAN FOR WISCONSIN	14217
AT THE 25TH PERCENTILE	12677
AT THE 10TH PERCENTILE	11567
AT THE 2ND PERCENTILE	10444
LOW	8709
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	$444995501
ADDITIONAL AMOUNT REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR WISCONSIN	15130462
TO THE NATIONAL MEDIAN	5019962
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR WISCONSIN	3.40
TO THE NATIONAL MEDIAN	1.13

Wyoming Current Expenditure Per Classroom Unit, 1969-1970



Selected Items

determine why these classrooms lack funds necessary to support education at the median level which represents the basic amount not only generally acceptable but also available to the citizens of the State for the provision of education.

The Alabama State profile shows that about 10 percent of the classroom units were supported at levels above $9,000 for the 1969-70 school year. At the lower end of the expenditure line, about 11 percent of the classrooms expended less than $5,750. This indicates that classroom units in Alabama are generally supported near the median and within the rather narrow limits of $5,750 to $9,000. The range between the $4,924 expenditure for the system at the 2d percentile and the $11,503 at the 98th percentile is $6,579, or approximately one and one-third the amount expended at the 2d percentile level. The range from the 25th percentile of $6,357, the middle of the lower half, to the 75th percentile of $8,596, the middle of the higher half, is $2,239.

Only eight States had differences as low as $1,600 between the 25th and 75th percentiles. These were Arkansas, Idaho, New Mexico, South Carolina, and Utah, which have comparatively low-support levels, and Alaska and Wyoming which support classrooms near or above the national median. States with extensive ranges between the 25th and 75th percentiles were Connecticut, Illinois, Michigan, Montana, New Jersey, Vermont, and Virginia. For each of these States this interquartile range was more than $4,500 per classroom, representing great differences of support in various school districts over these States.

Compared to the profiles of many other States, the area to the left of the Alabama profile line is small, indicating that relatively small amounts were expended for education. None of the districts in the State had average expenditures per classroom unit as high as $12,500 for the 1969-70 school year. Only 549 of the State's almost 40,000 classroom units had a support level greater than $11,750.

The area to the left of the profile expenditure line for Alaska and the spread in the amounts per classroom unit are greater than those shown for Alabama, but corresponding features for Arizona also show a greater expenditure area and a far more extensive classroom unit expenditure range. The range between the Arizona 2d and 98th percentiles is $12,784 compared to $8,527 for Alaska, and $4,924 indicated for Alabama. Similarly, the range between the 25th and 75th percentiles for Arizona is $2,857, $2,239 for Alabama, and $856 for Alaska.

Noteworthy in examining the profile expenditure lines is their position in relation to the expenditure level scale along the top of the profile and the national median. In States such as Alabama, Arkansas, Georgia, Idaho, Kentucky, Mississippi, Nebraska, North Carolina, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, and West Virginia, the expenditure lines are almost completely to the left of the $13,531 national median expenditure. These are the States with low average expenditures per classroom unit. Conversely, profiles for Alaska, California, Connecticut, Nevada, New Jersey, New York, and Oregon are almost entirely to the right of the national median indicating that these States have large proportions of their classroom units supported at levels in excess of the national median.

Typical Profiles

State profiles generally resemble one of the three patterns illustrated in chart 3. The triangular pattern is typical of States in which the ranges between low and high expenditures is great. This illustrative profile shows a median of $14,000 per classroom unit with expenditure levels ranging from $3,500 to $24,500. Patterns of this kind indicate relatively large numbers of classroom units at levels considerably below the State median, and illustrate unsatisfactory State equalization. In such instances, a greater emphasis on State equalization aid for education is recommended.

Some other States have profiles similar to the rectangular pattern. Here the range from low to high expenditure levels is slight, and all classrooms of the State are supported at levels close to the State average. Generally, this kind of State program does not allow systems to be supported at low levels, but at the same time, revenue constraints prevent the more wealthy school systems from establishing expenditure levels far in excess of the median. However, the pattern may also suggest that system taxable valuations are relatively constant over a State, that the State has a large-system type of organization, or that the former and latter conditions are combined. Only the District of Columbia and Hawaii, both one school system governments, are actually "rectangular."

Analysis of the school finance plans which produce these two kinds of profiles reveals that features producing both the upper half of the triangular pattern and the lower half of the rectangular pattern are desirable. This suggests the combination

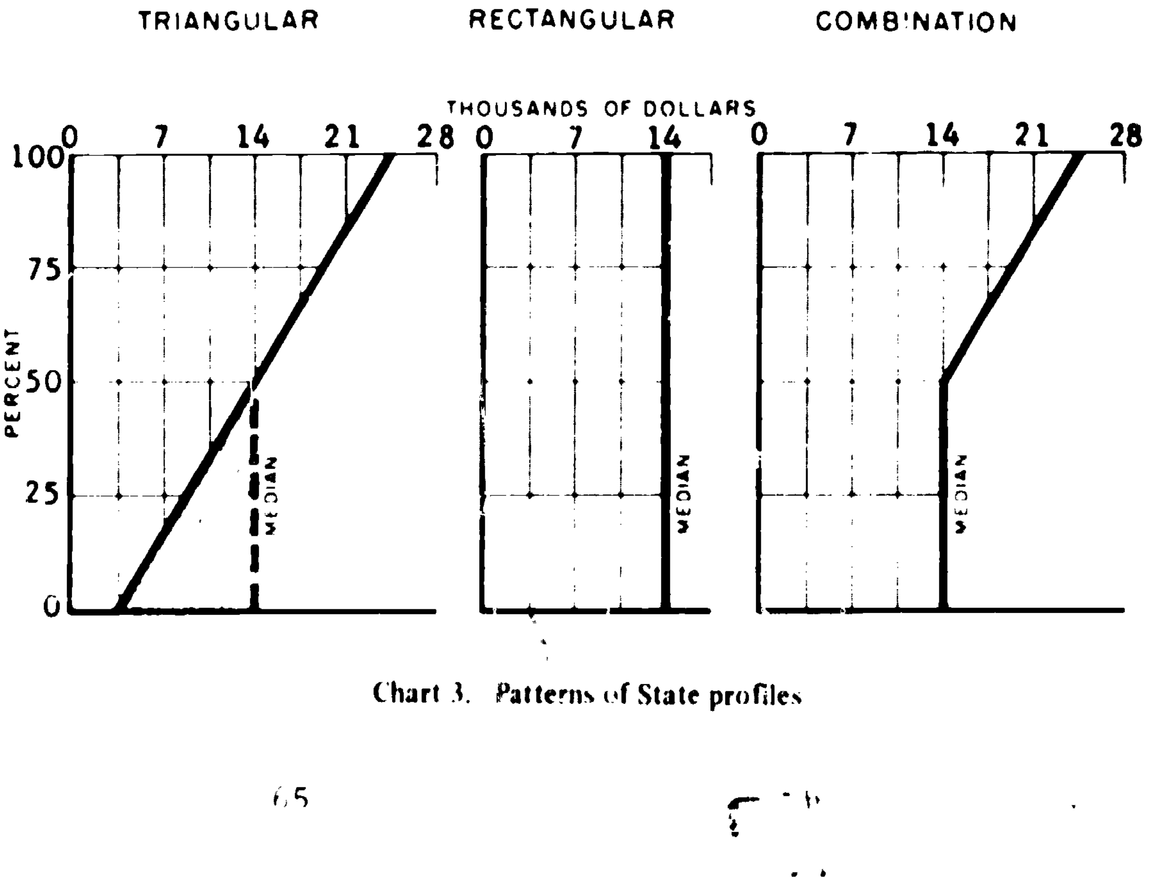


Chart 3. Patterns of State profiles

profile, also shown in chart 3. Sound principles of school finance indicate that the upper portion of the profile should extend to the higher expenditure levels representing school systems which are willing to provide more than the usual amounts per classroom unit. These school systems are in the position of leadership. School revenue laws make it possible for these systems where there is great local interest, initiative, and financial resource to finance a superior type of educational service. The school systems not only desire better-than-average services for their own pupils, but also perform important developmental and leadership services for the educational program of the entire State, which are essential to the growth and improvement of education. Full-state funding advocates deny, first, that these benefits of high-expenditure school districts happen; second, that these benefits spill-down to low-expenditure districts; and finally, that these benefits should be a local responsibility; as State responsibility is preferred.

Here, also, in agreement with foundation program principles, this combination type of profile indicates that the State recognizes its obligation to children in the less wealthy parts of the State, and allocates funds to supplement those derived from inadequate local resources. Funding of this type ensures that no child need attend a classroom that is supported at a level which is significantly lower than the State median. However, a fixed level of school support will not be found in this lower portion of the profile, since some variations will be produced by leeway tax levies applied to varying taxable valuations. Evidence on the situation in any State with reference to these general patterns may be noted by comparing the State profiles with chart 3. The data on percent of revenue from local and intermediate sources reveal that State aid plans generally achieved in 1969 70 the combination pattern of support similar to that on chart 3.

The preceding discussion of profiles assumes as a goal of State policy a foundation program at the median expenditure level. Under this prescription of State aid under the Strayer-Haig-Mort plan, the combination plan is most likely. The triangular pattern could arise under "power equalization" or "equalized percentage matching" and would be acceptable if the percentage of funds from local sources were approximately equal at all expenditure levels under "equalized percentage matching" or if the percentage of funds from local sources followed the schedule of the "power equalization" model for local tax rate and foundation expenditure level. The combination pattern would arise under a "resource equalization" plan with the median at the level of the foundation expenditure implied by the "guaranteed amount" of property valuation. The rectangular pattern would always describe full-State funding with no local leeway permitted.

"Equalized percentage matching" and "power equalization" could yield a series of expenditure levels corresponding to the local tax rate adopted by the local school systems so that 0 to 25 percent of the classroom units may be supported at $7,000; 25 to 50 percent, at $14,000; 50 to 75 percent, at $21,000; and 75 to 100 percent may be supported at $28,000. The support pattern is indicated by a series of rectangular lines. The length of these is determined by the number of school systems choosing an option; the distance from the origin, by the expenditure levels allowed for given tax rates. Under "power equalization" or "equalized percentage matching," the pattern of expenditures described above would be acceptable if the percentage of funds from local sources were equal at each expenditure level or did not vary more than the percentage given by the schedule of expenditures and tax rates in "power equalization."

Classrooms Supported at Various Levels

The State profiles show wide variation in the location of classrooms along the financial scale of school support. Some States have median expenditure levels near $8,000 per classroom unit and support their classrooms near this figure; others have medians above $16,000 and other support levels considerably above or below this figure.

Grouping the classroom units by expenditure intervals of $4,000 yields the figures included in table 2 of chapter I and shows clusters of classroom units in specified expenditure categories. The largest percents for any category in this table are the 100 percents for the District of Columbia and Hawaii, both of which operate a single school system. Other than these, extremely high percents are noted as follows: Idaho, Kentucky, South Carolina, and West Virginia with over 80 percent reported in the $8,000 to $11,999 interval. In contrast, other States such as Michigan and Missouri have substantial numbers of classroom units in several expenditure intervals, extending from relatively low support to amounts much higher than the national median.

Relationship to the National Median

Chart 4 presents the percentages of the classroom units of the States which were supported at specified expenditures for the 1959 60 and 1969 70 school years. Here the placement and change of the State's educational support pattern along the finance scale is made readily apparent. Some States—such as Arizona, Colorado, Delaware, Indiana, Montana, Nevada, Ohio, and Wyoming finance their classrooms at amounts which closely reflect the average for the Nation. Other States—Alabama, Arkansas, Mississippi, South Carolina, and Tennessee—spend lower amounts and their graphs are to the left of the national median. Still other States—including Alaska, New Jersey, and New York report higher expenditures and thus their graphs are to the right of the national median. The national median expenditures are indicated by means of vertical lines located at $4,391 (1949-50), $7,528 (1959-60), and $13,531 (1969-1970).

From 1959 60 to 1969 70, the total number of operating school systems in the United States decreased from 35,000 to 17,000. In this decade, Kansas, Michigan, Minnesota, Nebraska, South Dakota, and Wisconsin each eliminated over 1,000 school systems; California, Illinois, Indiana Iowa, Missouri, North Dakota, and Oklahoma each eliminated between 501 and 1,000; Colorado, Maine, Montana, New York, Ohio, Oregon, Pennsylvania, and Texas between 101 and 500; and Delaware, New Hampshire, Washington, and Wyoming each eliminated more than 50 school systems.

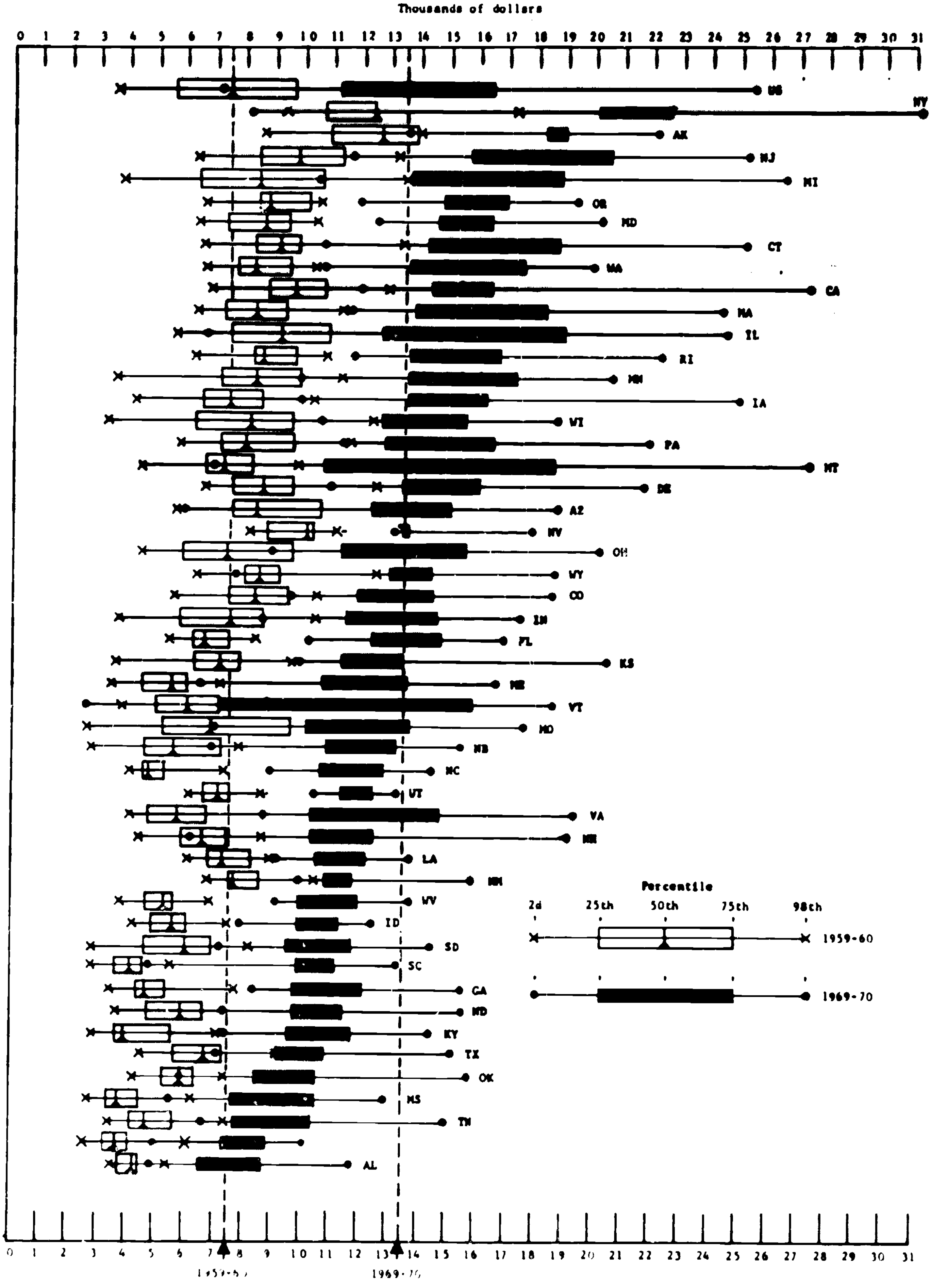


Chart 4. Ranges of expenditure per classroom unit, by State: 1959–60 and 1969–70, United States

One of the purposes of States in consolidating small school systems into larger ones is to secure more equitable tax bases. Unification of wealthy and significantly less wealthy areas will accomplish some equalization locally; further uniformity in financial resources and expenditures is made available throughout the enlarged school systems.

The amount of variation among expenditures per classroom unit is a measure of the degree of equalization of school funds within the State, and is information useful in planning for improvements in the State system for financing schools. Restricted or small variation may be produced by limitations on the local tax rates for schools, by almost equal valuations of taxable property, and by a high degree of equalization in the State plan for distributing aid to the local school systems.

Whatever the cause of variations in support, the breadth of expenditures revealed among school systems is significant for what it implies about educational services that can be provided throughout the range from low to high expenditures. It is also significant for the guidance it gives in suggesting deficiencies and possibilities for improving State school finance plans. Ordinarily, a well-equalized State school finance system allows the least wealthy systems to support education at levels just above the State-defined foundation level; though expenditures per classroom unit in the most wealthy systems of the State extend well beyond this foundation level.

Significant Percentile Points

Expenditures at the 2d, 25th, 50th, 75th, and 98th percentiles for the 1969–70 school year are listed in table 5 for each State, and similar figures are graphically presented in chart 4 for the 1949–50, 1959–60, and 1969–70 school years. States are arranged in descending order by median expenditures for 1969–70, the States with the highest expenditures at the top.

The bar graphs for the States (chart 4) are limited to the range from the 2d to the 98th percentiles, regarded as the practicable and conservative range between lows and highs for this study. The actual low and high amounts expended per classroom unit are given in the basic data supporting the State profiles.

Table 5.–Expenditures per classroom unit at selected percentiles, by State: 1969–70, United States

(Ranked by amount in col. 4)

State	Selected percentiles				
	2d	25th	50th	75th	98th
1	2	3	4	5	6
UNITED STATES	$7,045	$11,035	$13,531	$16,289	$25,381
New York	8,212	20,107	22,663	22,663	31,131
Alaska	13,559	18,109	18,156	18,965	22,086
New Jersey	11,550	15,787	17,814	20,414	25,102
Michigan	10,436	13,694	16,473	18,973	26,580
Oregon	11,943	14,760	16,400	16,958	19,205
Maryland	12,416	14,506	15,791	16,382	20,707
Connecticut	10,745	14,172	15,495	18,782	25,025
Washington	10,624	13,494	15,438	17,418	19,925
California	11,969	14,225	15,289	16,320	27,182
Massachusetts	11,393	13,847	15,272	18,011	24,247
Illinois	6,581	12,612	15,257	18,973	24,453
Rhode Island	11,594	13,391	15,132	16,666	22,136
Minnesota	9,800	13,404	15,035	17,114	20,584
Iowa	9,860	13,410	14,601	16,092	24,977
Wisconsin	10,446	12,672	14,217	15,531	18,587
Pennsylvania	11,133	12,736	14,075	16,370	21,809
Montana	6,926	10,577	13,842	18,509	27,144
Delaware	10,800	13,104	13,669	15,905	21,538
Arizona	5,812	12,108	13,636	14,965	18,596
Nevada	13,097	13,344	13,344	13,515	17,708
Ohio	8,939	11,185	13,178	15,524	20,005
Wyoming	7,577	12,938	13,160	14,310	18,458
Colorado	9,446	11,848	13,131	15,058	16,308
Indiana	8,642	11,414	13,112	14,565	17,386
Florida	10,076	12,242	12,864	14,698	16,933
Kansas	9,643	11,371	12,594	13,316	20,414
Maine	6,647	10,718	12,255	13,511	16,723
Vermont	2,465	7,071	12,142	15,811	18,610
Missouri	6,962	10,058	11,965	13,730	17,446
Nebraska	6,946	10,869	11,719	13,126	15,357
North Carolina	8,912	10,558	11,670	12,918	14,437
Utah	10,317	11,383	11,404	12,259	13,133
Virginia	8,687	10,184	11,371	14,754	19,163
New Hampshire	6,210	10,334	11,344	12,403	15,080
Louisiana	8,914	10,436	11,190	12,053	13,702
New Mexico	9,934	10,829	11,117	11,681	15,974
West Virginia	9,118	9,862	10,852	11,919	13,775
Idaho	7,902	9,830	10,750	11,256	12,358
South Dakota	7,112	9,454	10,708	11,706	14,493
South Carolina	4,794	9,971	10,660	11,075	12,548
Georgia	8,366	9,777	10,498	12,056	15,453
North Dakota	7,316	9,734	10,486	11,492	15,552
Kentucky	7,218	9,595	10,374	11,781	14,276
Texas	7,212	9,161	9,940	10,992	15,054
Oklahoma	5,984	8,305	9,371	10,423	13,139
Mississippi	5,455	7,656	9,035	10,508	12,941
Tennessee	6,375	7,762	8,786	10,139	14,875
Arkansas	5,081	7,291	8,097	8,871	10,136
Alabama	4,924	6,357	7,861	8,596	10,006

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

In chart 4, the *shaded bars* indicate the interquartile ranges for 1969–70, the unshaded bar shows the 1959–60 interquartile range. Short bars for States (such as those for Arkansas and Nevada) represent narrow ranges of expenditures; relatively long bars (such as those of Illinois and Montana) show wide ranges. The length of the solid line represents the amount of the range between the 2d and 98th percentiles.

There appears to be little relationship between the range of expenditures within a State and the State median expenditure per classroom unit. Long and short lines and bars are found with both low and high median expenditures. In 1969 70, for instance, Alaska, the second highest State, has a considerably shorter bar than the next State, New Jersey. Also, both New York and New Jersey, the States above and below Alaska, have a considerably greater range in expenditures than Alaska.

Similarly, at the bottom of the chart, Arkansas (appearing between Alabama and Tennessee) has a rather narrow range while the other two States have a substantial range. Despite these differences among neighboring States in chart 4, there is a somewhat greater range in dollar amounts at the higher expenditures than at the lower expenditures. The average range for the upper half of the States is $11,972; for the lower, $7,898. In relative terms, both the lower half and the upper half have almost the same range according to the ratio of the range to the median: for the lower half of the States, it is 0.73; for the upper half, 0.79.

The median expenditure level for the Nation in 1969 70 is just above the 98th percentile in 1959 60, and the median expenditure for the Nation in 1959 60 is just above the 2d percentile in 1969 70.

There is relatively little overlapping of 1959 60 and 1969 70 expenditure levels for the States. As can be observed from the bars for the various States, only one State, Vermont, has the 75th percentile for 1959 60 overlapping with the 25th percentile for 1969 70. Furthermore, 15 States Florida, Georgia, Idaho, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Nevada, North Carolina, Oregon, Rhode Island, Utah, Washington, and West Virginia have no overlap between the range for 1959 60 and 1969 70. In these States, the 2d percentile for 1969 70 is above the 98th percentile for 1959 60.

The degree to which the range in expenditures has increased from 1959 60 to 1969 70 can also be observed from the chart. As the line lengthens, the range in expenditures increases. Only Wisconsin reduced the total range, that is, from the 2d to the 98th percentile. Except for Alaska, Arizona, Maryland, Mississippi, Nebraska, Nevada, New Mexico, North Dakota, South Dakota, and Wisconsin, the States also exhibited increases in the middle range; that is, from the 25th to the 75th percentile.

The reasons for the increase of range in the expenditures in the States should be examined in the evaluation of State aid plans.

Range of Support Levels

Improvements in equalization could bring much greater uniformity into the finance program and raise the support levels for the low-wealth areas. A foundation program could be designed to provide higher expenditure levels for systems with classroom units financed below the median.

Interquartile Range

The designations Q_1, Q_2, and Q_3 are frequently used to label the points at which statistical distributions are divided into fourths. They are designated as first, second (or median), and third quartile. Q_1 and Q_3, marking the limits of the lower and upper quarters of items, may be considered as the medians of the lower and upper halves of the total distribution. These points are important in the consideration of a statistical distribution since they constitute a measure of the range or spread of the statistics being studied.

When the values of Q_1 and Q_3 are close to the median, items in the distribution are quite similar and are said to vary within narrow limits. If the Q_1 and Q_3 values are far below and above the median, the items range widely and differ considerably from each other. The extent of this range is significant in estimating the relative effectiveness of the State school finance plan. The range itself is often called the interquartile range, and the range divided by two is referred to as Q, or the quartile deviation.

Column 2 of table 6 gives for the States the value of Q_1 to Q_3, or the interquartile range of expenditure per classroom unit in dollars. Interquartile ranges of more than $4,300 indicate the eight States having the widest differences in expenditures among the classroom units. These States are supporting a substantial number of their classroom units at levels more than $4,300 above the 25th percentile, the median for the lower half of the classroom units. Such States and the amounts of their interquartile ranges are listed in the tabulation below. For the United States, the interquartile range is $5,254.

At the opposite extreme, some States have relatively small interquartile ranges. These States tend to support the schools at levels which are near the averages, and display narrow variations between the amounts expended per classroom unit in the various parts of the State. The eight States with the smallest variation, less than $1,600 between Q_1 and Q_3, (the medians of the upper and lower halves of the classroom units), are also listed in the tabulation below.

States having interquartile ranges of more than $4,300		States having interquartile ranges of less than $1,600	
State	Range	State	Range
Vermont	$8,740	Arkansas	$1,580
Montana	7,032	Idaho	1,426
Illinois	6,361	Wyoming	1,372
Michigan	5,350	South Carolina	1,104
New Jersey	4,677	Utah	876
Connecticut	4,610	Alaska	856
Virginia	4,570	New Mexico	852
Ohio	4,330	Nevada	171

Interpretations of the meanings of these wide and narrow ranges between Q_1 and Q_3 must recognize two factors. The first is the influence of school system organization upon school system average expenditure levels. In all States, the differences between Q_1 and Q_3 are less than expected if expenditures per classroom were calculated for smaller areas or by school buildings.

The second factor is the variation in the significance of the interquartile range at different points along the school finance scale. For instance, a range of $3,000 between Q_1 and Q_3 may be relatively less significant in the educational services offered where the average expenditure per classroom unit is $20,000 than would be a range of $1,500 where the average classroom expenditure is near $8,000.

Some recognition can be given to this second factor by calculating ratios of interquartile ranges to the medians for the States. Ranges are then evaluated in terms of the State medians. These ratios are listed in column 3 of table 6.

On the basis of these ratios, the eight States with the largest differences between Q_1 and Q_3, more than 30 percent of the median, are listed below. These States have relatively wide variations among the expenditure levels per classroom unit. For the United States, the interquartile range is 40 percent of the national median.

States having ratios of more than 0.300		States having ratios of less than 0.120	
State	**Ratio**	**State**	**Ratio**
Vermont	0.720	Maryland	0.119
Montana	.573	New York	.113
Illinois	.417	Wyoming	.104
Virginia	.402	South Carolina	.104
Ohio	.329	Utah	.077
Michigan	.324	New Mexico	.077
Mississippi	.316	Alaska	.047
Missouri	.307	Nevada	.013

The eight States for which the interquartile ranges are most narrow, less than 12 percent of the medians, indicate high degrees of equalization for their classroom unit expenditures.

Ratios of Q_3 to Q_1

Ratios of Q_3 to Q_1 values have been calculated to determine the comparative levels of educational support between the central tendency of the upper half and that of the lower half of classroom units. In some States, the classroom units at the Q_3 level are spending more than 1.35 times the amount expended by those at the Q_1 level. However, in other States where support levels vary only slightly from the median, ratios would indicate that medians of the upper halves are less than 1.15 times the medians of the lower halves.

These ratios are listed in column 4 of table 6. States listed in the tabulation below are the eight with the widest variations in expenditure levels and the eight with the narrowest variations. High ratios in the tabulations represent States with insufficient equalization in their State distribution formulas; small ratios represent those with more effective equalization. For the United States, the Q_3 value is 1.48 times the Q_1 expenditure level. Note that the same States appear in this and the previous selected listings.

States having ratios of more than 1.35		States having ratios of less than 1.15	
State	**Ratio**	**State**	**Ratio**
Vermont	2.24	Maryland	1.13
Montana	1.75	New York	1.13
Illinois	1.50	South Carolina	1.11
Virginia	1.45	Wyoming	1.11
Michigan	1.39	New Mexico	1.08
Ohio	1.39	Utah	1.08
Mississippi	1.37	Alaska	1.05
Missouri	1.37	Nevada	1.01

Ratio of High to Low

The ratio between the 98th and 2d percentile expenditure levels is another measure of the variations within the distributions. These ratios are listed in column 2 of

Table 6.–Interquartile range of classroom unit expenditures as an amount and as a ratio of the median expenditure, by State: 1969–70, United States

State	Interquartile range (25th to 75th percentile)	Ratio of interquartile range to the median	Ratio of the 75th to 25th percentile
1	2	3	4
UNITED STATES	$5,254	0.388	1.48
Alabama	2,239	.285	1.35
Alaska	856	.047	1.05
Arizona	2,857	.210	1.24
Arkansas	1,580	.195	1.22
California	2,095	.137	1.15
Colorado	3,210	.244	1.27
Connecticut	4,610	.298	1.33
Delaware	2,801	.205	1.21
Florida	2,456	.191	1.20
Georgia	2,279	.217	1.23
Idaho	1,426	.133	1.15
Illinois	6,361	.417	1.50
Indiana	3,151	.240	1.28
Iowa	2,682	.184	1.20
Kansas	1,945	.154	1.17
Kentucky	2,186	.211	1.23
Louisiana	1,617	.144	1.15
Maine	2,793	.228	1.26
Maryland	1,876	.119	1.13
Massachusetts	4,164	.273	1.30
Michigan	5,339	.324	1.39
Minnesota	3,710	.247	1.28
Mississippi	2,852	.316	1.37
Missouri	3,672	.307	1.37
Montana	7,932	.573	1.75
Nebraska	2,257	.193	1.21
Nevada	171	.013	1.01
New Hampshire	2,069	.182	1.20
New Jersey	4,627	.260	1.29
New Mexico	852	.077	1.08
New York	2,556	.113	1.13
North Carolina	2,360	.202	1.22
North Dakota	1,758	.168	1.18
Ohio	4,339	.329	1.39
Oklahoma	2,118	.226	1.25
Oregon	2,198	.134	1.15
Pennsylvania	3,634	.258	1.29
Rhode Island	3,275	.216	1.24
South Carolina	1,104	.104	1.11
South Dakota	2,252	.210	1.24
Tennessee	2,377	.271	1.31
Texas	1,831	.184	1.20
Utah	876	.077	1.08
Vermont	8,740	.720	2.24
Virginia	4,570	.402	1.45
Washington	3,924	.254	1.29
West Virginia	2,057	.190	1.21
Wisconsin	2,859	.201	1.23
Wyoming	1,372	.104	1.11

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

table 7. They indicate that the 98th percentile expenditure level is more than three times the 2d percentile level for some of the States.

The eight highest and eight lowest ratios are listed in the tabulation below. High ratios here mean that the States have classroom units supported at more than 2.60 times the amount at the 2d percentile. States with low ratios have their highest support levels less than 1.63 times the lowest levels. For the United States, the ratio of the 98th to the 2d percentile is 3.60.

States having levels at the 98th percentile 2.60 or more times those at the 2d percentile		States having levels at the 98th percentile less than 1.63 times those at the 2d percentile	
State	Ratio	State	Ratio
Vermont	7.55	North Carolina	1.62
Montana	3.92	Oregon	1.61
New York	3.79	New Mexico	1.61
Illinois	3.72	Idaho	1.56
Arizona	3.20	Louisiana	1.54
New Hampshire	3.06	West Virginia	1.51
South Carolina	2.78	Nevada	1.35
Oklahoma	2.64	Utah	1.27

Financing Education Leadership

The range of expenditure levels above the State median indicates, to some extent, leadership opportunities among the school systems of the State. Every State should have some school systems able to pioneer in the educational field. These systems should have the interest, the initiative, and the financial resources to support programs of public education at levels which permit experimentation as a means toward advancement. These leadership systems must forge ahead and provide the remainder of the State systems with experimental evidence on improved educational methods. Such experimentation requires substantial financial support. Opinions vary on the desirable magnitude for this kind of advantage.

The ratio of the expenditure per classroom at the 98th percentile to the median for the State indicates the extent to which some districts support programs that exceed normal expenditures for educational services. Ratios between these highs and the medians are listed in column 3 of table 7. Eight States having the highest ratios are listed in the accompanying tabulation. These States probably benefit by having school systems with average classroom unit expenditure levels which are sufficiently high in relation to other systems of the State to allow for experimentation with improved educational methods.

A number of States have high ratios because their urban centers, either the central city or suburban systems, finance education at levels beyond that for the State generally. Although the "lighthouse" or leadership effect of these systems may not be as great in such instances as the numbers

Table 7.–Ratios of classroom expenditures at one selected percentile to another, by State: 1969–70, United States

State	Ratio of high to low (98th to 2d percentile)	Ratio of high to median (98th to 50th percentile)	Ratio of median to low (50th to 2d percentile)
1	2	3	4
UNITED STATES	3.60	1.88	1.92
Alabama	2.03	1.27	1.60
Alaska	1.63	1.22	1.34
Arizona	3.20	1.36	2.35
Arkansas	1.99	1.25	1.59
California	2.27	1.78	1.28
Colorado	1.73	1.24	1.39
Connecticut	2.33	1.61	1.44
Delaware	1.99	1.58	1.27
Florida	1.68	1.32	1.28
Georgia	1.85	1.47	1.25
Idaho	1.56	1.15	1.36
Illinois	3.72	1.60	2.32
Indiana	2.01	1.33	1.52
Iowa	2.52	1.71	1.48
Kansas	2.12	1.62	1.31
Kentucky	1.98	1.38	1.44
Louisiana	1.54	1.22	1.26
Maine	2.52	1.36	1.84
Maryland	1.67	1.31	1.27
Massachusetts	2.13	1.59	1.34
Michigan	2.54	1.61	1.58
Minnesota	2.10	1.37	1.53
Mississippi	2.37	1.43	1.66
Missouri	2.51	1.46	1.72
Montana	3.92	1.96	2.00
Nebraska	2.21	1.31	1.69
Nevada	1.35	1.33	1.02
New Hampshire	3.06	1.68	1.83
New Jersey	2.17	1.41	1.54
New Mexico	1.61	1.44	1.12
New York	3.79	1.37	2.76
North Carolina	1.62	1.24	1.31
North Dakota	2.13	1.48	1.43
Ohio	2.24	1.52	1.47
Oklahoma	2.20	1.40	1.57
Oregon	1.61	1.17	1.37
Pennsylvania	1.96	1.55	1.26
Rhode Island	1.91	1.46	1.31
South Carolina	2.62	1.18	2.22
South Dakota	2.04	1.35	1.51
Tennessee	2.33	1.69	1.38
Texas	2.09	1.51	1.38
Utah	1.27	1.15	1.11
Vermont	7.55	1.53	4.93
Virginia	2.21	1.69	1.31
Washington	1.88	1.29	1.45
West Virginia	1.51	1.27	1.19
Wisconsin	1.78	1.31	1.36
Wyoming	2.44	1.40	1.74

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

may imply, these higher expenditure systems may still offer a program beyond that of most systems of the State.

States having levels at the 98th percentile that are more than 1.61 times the State median expenditure		States having levels at the 98th percentile that are less than 1.25 times the State median expenditure	
State	Ratio	State	Ratio
Montana	[illegible]	Colorado	1.24
California	1.78	North Carolina	1.24
Iowa	[illegible]	South Carolina	1.24
Tennessee	1.69	Louisiana	1.22
Oklahoma	1.69	Alaska	1.22
Virginia	1.69	Oregon	1.17
New Hampshire	1.68	Utah	1.15
Kansas	1.62	Idaho	1.12

Eight states at the other extreme, with the 98th percentile somewhat smaller in terms of the State medians, are also listed in the tabulation given above. For the entire United States, the ratio of the 98th percentile to the national median is 1.88.

Equalization Below the Median

While a substantial difference between the high and the median may be desirable, the opposite is true for the ratio between the median and the low expenditure level. It appears unjust that some classroom units should be supported at levels considerably lower than the median the lower end of the expenditure distribution for the top half the State's classroom units.

Variations in expenditure levels may be due, in part, to the application of a State salary schedule in the determination of State foundation program amounts. However, most of the range in expenditure levels is probably due to variations in the proceeds of local tax levies, which are in addition to the local levy required as a condition for participating in State funds. Variations occurring at levels above the State median appear to be acceptable and even desirable, but variations occurring below the median justify concern. Since the financially less able systems at these expenditure levels are unable to obtain substantial amounts from leeway levies, their support level cannot exceed the foundation program level by any significant amount. Consequently, the variation in expenditure levels for these systems below the State median will probably be small and, under the typical foundation program plan of financing schools, an amount more than 10 percent below of the State median expenditure level merits State review and study.

The foundation concept of educational support, guarantees to all pupils in the State the right to attend classrooms supported at levels which will provide the basic services defined by the legislature as essential for all children. Advantages of classrooms supported at higher levels than the foundation level may be regarded as a privilege for those who happen to live in the favored areas whose resources provide the funds required to finance this difference between the State median and the higher levels of support.

Ratios of median to low expenditures or of 50th to 2d percentile levels are listed in column 4 of table 7. Special attention is directed to States having high ratios as well as to those having small differences at these support levels. High ratios indicate inadequate equalization. For the United States, the median is 1.92 times the 2d-percentile level of expenditure. Exclusive of Hawaii and the District of Columbia, only Nevada, New Mexico, and Utah have ratios near or below 1.10. The largest figure 4.93, is for Vermont.

In all of these measures of range, States which make the better showing are generally those having large school systems, such as the county unit system, or States having very substantial proportions of State aid to local school systems. This implies that the situation generally can be improved if small and inefficient school systems are consolidated, and if the States increase the proportions of State assistance and apply the funds toward the support of a foundation program defined by the legislature.

Historical Changes in Degree of Variation

The previous sections of this chapter have dealt with comparisons among the States for 1969-70. This section considers comparisons of the performance of each State in 1959-60 and 10 years later examining the degree of progress in reducing variations in expenditures among the classrooms of the States through the provision of State funds.

Interquartile Range

When the values of the first and third quartiles are close to the median, the several items in a distribution are quite similar and vary within narrow limits. If the first and third quartile values are considerably below and above the value of the median, there is a wide range and considerable difference among the items of the distribution. The extent of this range is significant in estimating the relative effectiveness of State school finance plans.

From 1959-60 to 1969-70, 27 States—Alabama, Arkansas, Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Iowa, Maine, Massachusetts, Minnesota, Mississippi, Montana, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Washington, and West Virginia—increased their interquartile range more than the interquartile range for the Nation increased, as shown by table 8. These States are easily identified in column 3 of table 8, where each State's increase in interquartile range is compared with the national increase. A value greater than 100 indicates States in which the interquartile range increased more than the national range. It would generally be expected that the interquartile range would increase in all States because the median expenditure for 1969-70 is greater than that for 1959-60. However, this is not true in ten States, which have values less than 1.00 (see col. 2, table 8). Fourteen of the 27 States which increased their interquartile range had an increase in the ratio of the interquartile range to the State median.

Other Selected Percentiles

Table 9 compares the ratio of the 98th to the 2d percentile for 1969-70 to that for 1959-60. It also gives the ratio for these 2 years of the 98th percentile to the median and the median to the 2d percentile. A ratio of 1.00 or greater indicates an increase over this period, while less than 1.00 indicates a decrease. Column 3 shows that for the Nation there has been a 7 percent increase in the ratio of the 98th percentile to the median. This would be expected if significant increases were made for the last 10 years for local funds for education. During this period, State support remained at almost a constant 40 percent of the total revenue for public elementary and secondary schools. The .93 ratio (column 2) and .87 ratio (column 4) for the 98th to 2d and the 50th to 2d percentiles respectively. indicate that progress is being made toward improved funding of classroom units of the low end of the expenditure distribution.

Of the 14 States which increased the interquartile range to the median Alabama, Connecticut, Illinois, Mississippi, Montana, Oklahoma, Rhode Island. Vermont, and Washington also increased both the ratio of the 75th to the 25th percentile and the ratio of the 98th to the 2d percentile ranges. Of these nine, all except Mississippi and Rhode Island increased the range at every interval for which calculations were made. Nineteen States increased the range of both the ratio of the 98th to the 2d percentile and the ratio of the 98th to the 50th percentile. Eight additional States Alaska, Iowa, Kansas, Michigan, Minnesota, Nevada, Pennsylvania, and South Dakota–increased the range of the ratio of the 98th to the 50th percentile, indicating an increase in the upper ranges and a greater influence of leeway levies for the support of schools.

Nineteen States Alabama, Arizona, Connecticut, Florida, Illinois, Louisiana, Maine, Massachusetts, Mississippi, Montana, New Hampshire, New Mexico, New York, Oklahoma, Oregon, South Carolina, Vermont, Washington, and Wyoming–increased both the ratio of the 98th to the 2d percentile and the ratio of the 50th to the 2d percentile ranges. The latter statistic indicates that these States have lost ground in providing funds for the school systems below the State median. Three other States–Minnesota, Tennessee, and Wisconsin also lost ground at the low end of the distribution.

Table 8. Ratio of 1969-70 to 1959-60 for selected statistics of expenditures per classroom unit, by States: United States

State	1969-70 interquartile range to that for 1959-60		Ratio of 1969-70 to 1959-60 for—	
	Ratio	As percent of national ratio	Interquartile range to median	75th to 25th percentile
1	2	3	4	5
UNITED STATES	1.32	100	0.73	0.87
Alabama	3.54	268	1.90	1.16
Alaska	.29	22	.20	.83
Arizona	.91	69	.56	.88
Arkansas	1.85	140	.83	.97
California	1.10	83	.70	.94
Colorado	1.57	119	.99	1.00
Connecticut	2.79	211	1.63	1.11
Delaware	1.41	107	.89	.96
Florida	1.78	135	.92	.98
Georgia	2.40	182	1.06	1.01
Idaho	1.29	98	.65	.94
Illinois	1.79	136	1.08	1.01
Indiana	1.13	86	.64	.87
Iowa	1.35	102	.68	.92
Kansas	1.19	90	.66	.93
Kentucky	1.14	86	.43	.80
Louisiana	1.19	90	.77	.96
Maine	1.74	132	.76	.93
Maryland	.86	65	.47	.87
Massachusetts	1.90	144	1.03	.99
Michigan	1.25	95	.63	.83
Minnesota	1.36	103	.74	.93
Mississippi	2.65	201	1.10	1.04
Missouri	.82	62	.47	.73
Montana	5.75	436	2.99	1.45
Nebraska	.90	68	.44	.79
Nevada	.12	9	.09	.87
New Hampshire	1.37	104	.80	.96
New Jersey	1.65	125	.91	.96
New Mexico	.87	66	.60	.96
New York	1.77	134	.95	1.00
North Carolina	2.80	212	1.13	1.03
North Dakota	.95	72	.53	.86
Ohio	1.20	91	.66	.87
Oklahoma	1.86	141	1.18	1.02
Oregon	1.27	96	.68	.95
Pennsylvania	1.39	105	.79	.94
Rhode Island	2.26	171	1.28	1.05
South Carolina	1.43	108	.55	.92
South Dakota	.95	72	.54	.82
Tennessee	1.47	111	.79	.94
Texas	1.03	78	.71	.91
Utah	1.16	88	.73	.97
Vermont	4.02	305	1.99	1.56
Virginia	2.11	160	1.09	1.00
Washington	2.37	180	1.27	1.07
West Virginia	2.72	206	1.29	1.04
Wisconsin	[illegible]	54	.49	.80
Wyoming	1.12	85	.72	.97

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

Table 9.–Ratio of 1969–70 to 1959–60 selected percentiles, by State: United States

State	98th to 2d percentile	98th to 50th percentile	50th to 2d percentile
1	2	3	4
UNITED STATES	0.93	1.07	0.87
Alabama	1.25	.97	1.29
Alaska	1.00	1.10	.91
Arizona	1.39	.87	1.60
Arkansas	.81	.73	1.11
California	1.19	1.33	.90
Colorado	.93	.98	.94
Connecticut	1.15	1.10	1.04
Delaware	1.06	1.10	.98
Florida	1.10	1.05	1.05
Georgia	.82	.86	.95
Idaho	.86	.85	1.02
Illinois	1.49	1.07	1.40
Indiana	.75	.96	.79
Iowa	1.00	1.23	.81
Kansas	.81	1.18	.68
Kentucky	.81	.75	1.07
Louisiana	1.05	.98	1.06
Maine	1.18	1.01	1.16
Maryland	1.02	1.09	.93
Massachusetts	1.17	1.16	1.01
Michigan	.73	1.00	.73
Minnesota	.64	1.01	.63
Mississippi	1.03	.87	1.19
Missouri	.63	.97	.65
Montana	1.71	1.43	1.20
Nebraska	.80	.96	.84
Nevada	.99	1.21	.82
New Hampshire	1.56	1.29	1.21
New Jersey	1.03	1.06	.97
New Mexico	1.07	1.06	1.01
New York	2.06	.98	2.11
North Carolina	.89	.79	1.12
North Dakota	.75	.84	.90
Ohio	.86	.96	.89
Oklahoma	1.26	1.15	1.10
Oregon	1.02	.98	1.03
Pennsylvania	.99	1.08	.92
Rhode Island	1.09	1.16	.94
South Carolina	.42	.91	1.55
South Dakota	.74	1.01	.74
Tennessee	1.04	1.08	.96
Texas	1.02	1.14	.89
Utah	.89	.96	.93
Vermont	3.28	1.06	3.10
Virginia	.75	.84	.90
Washington	1.21	1.04	1.15
West Virginia	.85	.93	.92
Wisconsin	.46	.87	.53
Wyoming	1.23	.93	1.32

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

Locating Individual Systems on the State Profile

Any school administrative unit can be located on the State profile by calculating the expenditure per classroom unit for the 1969–70 school year as it was calculated in the study. Current expenditures applicable to classroom units were divided by the number of classroom units to get the average expenditure per classroom unit used in grouping data for the preparation of profiles. Current expenditures did not include expenditures for pupil transportation and for tuition paid to other systems. The number of classroom units for each system was calculated according to the procedure described in the appendix.

The range of expenditure levels in which this average for the system falls is given in the first column of the tabulation on each State profile. A corresponding position may then be noted on the profile. The actual placement of any system on the profile and among the grouped data gives information about the relationships between the local expenditure level and other levels throughout the State.

CHAPTER III

Financing State and National Basic Programs

Foundation programs for State support of elementary and secondary schools imply that all the children in the State, no matter where they reside, will be guaranteed a program of education which does not fall below the State-established, tax-supported, standard. More wealthy communities and others desirous of better than standard educational programs may finance educational services at amounts higher than the State-approved basic amount.

The literature on planning State systems for financing schools devotes only minor attention to the more financially advantaged and other school systems willing to supply tax funds for programs beyond the State average program. Most of the State school finance planning has been directed toward defining foundation programs to improve the budgets of hitherto poorly financed school systems. This assures basic educational services for such systems, yet allows wealthy systems to undertake greater support for schools than that provided by the State basic amount.

Preceding chapters reported actual levels of expenditure per classroom unit calculated for the school systems of the Nation for the 1969–70 school year; this chapter addresses the additional expenditures required to raise these support levels to amounts determined in relation to State medians and national levels.

Foundation Programs at State Medians

The discussion of State profiles, directed attention to the area between the lower part of the expenditure line and the line indicating the State median. This area represents the additional expenditure required in each State to raise the level of support for the lower expenditure classrooms to the State median.

The additional expenditure required and the same value expressed as a percentage of each State's total current expenditures applicable to classrooms are presented as the 11th and 13th figures in the list of Selected Items accompanying each State profile. A summary of these figures is also given in columns 3 and 4 of table 10.

For the United States, an additional expenditure of $1,961 million for the 1969–70 school year would have brought all classroom units up to the median expenditure levels of their State. A 6.48 percent increase in total amount actually expended by the States would have achieved this result.

Percentage increases in State total current expenditures required by the States to raise the low-expenditure classrooms to their State median levels indicate the extent to which low-level expenditures were permitted to exist. States in table 10 are arranged on the basis of required increases in expenditures. Those listed first would require relatively small percentage increases of their total current expenditures to raise low-expenditure classroom units to the State's median; those listed later would require proportionately larger amounts. The ranking of the States by this variable is apparent in column 4 in the increasing percentages.

Arizona, Montana, New York, and Vermont would have been required to allocate an increase of over 10 percent of the total current expenditure for classroom units to the lower expenditure classrooms to support each classroom unit no lower than the State median. Any new State funds available to these States, at least to the extent of the amounts listed in column 3, might be considered for equalization aid to help raise the expenditure levels

The amount of funds, expressed as a percentage of total current expenditures, required to raise the expenditure levels for the lower 50 percent of a State's classroom units to the State's median can be used in evaluating foundation program plans for financing education. This measure is illustrated by the two figures in chart 5. Profiles for the States having high percents in column 4 of table 10 are similar to the one labeled "Insufficient Equalization." Here,

Table 10.–Amounts required to raise classroom unit expenditures to State medians: 1969–70, United States

(Ranked by percent in col. 4)

State	Total current expenditure for classroom units	Required to raise to the State median	
		Amount	Percent of total current expenditure
1	2	3	4
UNITED STATES	$30,247,336,600	$1,961,198,993	6.48
Nevada	80,505,018	180,202	.22
New Mexico	152,361,531	2,443,796	1.60
Utah	164,839,848	2,671,019	1.62
Alaska	54,756,938	1,535,523	2.80
Wyoming	60,886,982	2,066,066	3.39
Florida	905,630,065	31,169,128	3.44
Louisiana	430,356,390	14,893,833	3.46
California	3,196,567,148	119,708,616	3.74
Delaware	89,869,076	3,385,117	3.77
West Virginia	213,754,822	8,329,006	3.90
Georgia	521,159,257	20,685,029	3.97
Maryland	670,147,031	27,422,341	4.09
North Dakota	80,627,372	3,596,723	4.46
Kansas	334,654,529	15,859,980	4.74
Iowa	482,956,769	23,222,615	4.81
Pennsylvania	1,627,807,430	80,309,320	4.93
Texas	1,313,570,096	68,630,802	5.22
Massachusetts	886,652,323	46,851,416	5.28
Nebraska	204,446,330	10,916,835	5.34
South Carolina	315,884,157	17,026,356	5.39
Kentucky	357,773,874	19,314,731	5.40
Idaho	93,378,117	5,051,422	5.41
North Carolina	625,129,451	33,820,303	5.41
Virginia	601,377,691	32,673,151	5.43
Connecticut	496,573,777	27,141,702	5.47
Tennessee	392,374,947	21,889,674	5.58
Rhode Island	134,878,764	7,730,971	5.73
Wisconsin	666,885,981	39,100,462	5.86
New Hampshire	87,379,030	5,219,527	5.97
Colorado	342,920,471	20,508,426	5.98
Oregon	357,082,636	22,282,765	6.24
New Jersey	1,142,569,876	76,792,043	6.72
Washington	598,464,315	40,276,111	6.73
Minnesota	674,810,486	45,837,251	6.79
Arkansas	181,735,272	12,827,432	7.06
Oklahoma	294,522,767	20,843,861	7.08
South Dakota	90,661,951	6,419,846	7.08
Indiana	725,547,613	51,711,317	7.13
Ohio	1,528,422,326	109,262,111	7.15
Maine	131,977,356	10,205,179	7.73
Missouri	592,496,362	49,329,414	8.33
Mississippi	229,802,941	19,431,236	8.46
Michigan	1,628,710,742	146,959,728	9.02
Alabama	301,105,770	27,936,688	9.28
Illinois	1,720,819,985	168,117,654	9.77
New York	3,765,058,369	385,129,562	10.23
Arizona	259,691,602	29,611,011	11.40
Montana	119,379,362	13,774,628	11.54
Vermont	54,338,962	11,091,064	20.41

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

the shaded area representing the additional amount required to raise classrooms to the State median is comparatively large, indicating that the State finance plan is not providing the funds needed in the systems of low wealth. It suggests the absence of an effective foundation level of support accepted by the legislature as essential for every child in the State, and implies that new legislation may be needed to raise the low-expenditure levels.

The lower portion of the expenditure line for the States having low percents in column 4 of table 10 is similar to the corresponding portion of the profile for "Improved Equalization," presented in chart 5. Here, the shaded area is small, indicating that the State finance plan is equalizing to a level near the State median. No classrooms in this profile are spending extremely low amounts compared with the "insufficient equalization" profile. The expenditure levels for those below the median are relatively slight and could be explained on the basis of variations in local contributions from leeway taxes. The State school finance system should be commended for minimizing the variations among the low-expenditure, and probably less wealthy, school systems.

Data in table 10 imply that a majority of the States might reexamine their allocation formulas and expend some additional funds to raise the low support levels to a defined standard. The percentage of current expenditures required to raise the lower half of the classroom units to the State median expenditure should be reasonably low, probably not exceeding more than 3 or 4 percent, which could be explained by the variation in the proceeds of local taxes from levies in excess of the rate required as a condition for participating in the State finance system.

Raising classroom expenditures to amounts near the State median appears to be a reasonable and worthy goal for most States, one considered within reach of the State, since the goal is related to the State total expenditures for classroom units. Progress toward this goal may be accomplished by increasing amounts for low-expenditure units either from new revenue or from changes in the provisions for school support. It depends entirely upon improving the State system for financing schools. In both the periods from 1949–50 to 1959–60 and from 1959–60 to 1969–70, most of the States have made some progress toward the more adequate support of these low-expenditure classrooms through the allocation of greater proportions of State school funds to those school systems with the greater needs.

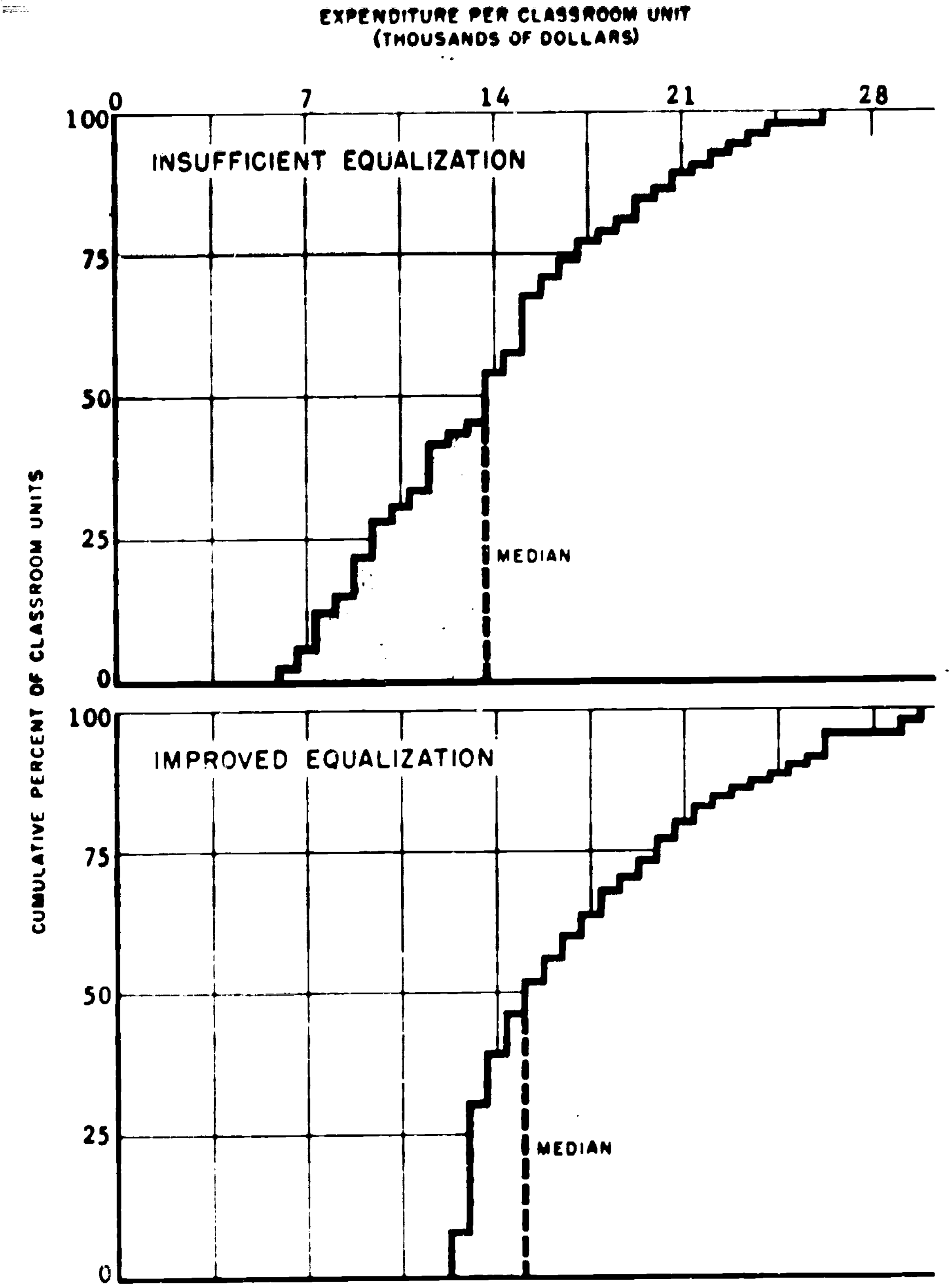


Chart 5.-Profiles for State finance systems

All States have increased their expenditures from 1959-60 to 1969-70, as indicated by ratios greater than 1.0 in column 2 of table 11. This would be expected from the decrease in the purchasing power of the dollar and from the fact that all States had increased numbers of classroom units. Twenty-four States, with percentages above 100 in column 3, have increased their expenditures more than the average increase for the United State

Column 6 of table 11 shows that 24 States have percentages below 91; that is, they have reduced as a percentage of total current expenditure, the sum required to raise classroom units below the median figure to that amount, to a greater degree than the reduction of the national figure. These 24 States have made more progress in equalization than the average made nationwide.

Column 6 can also be interpreted as a ratio; that of the increase of the dollar amount required to raise classroom unit expenditures to the State median expenditure, to the increase in the total dollar amount of current expenditures. A ratio greater than 1.0 indicates that the dollar amount required to raise classroom units to the median expenditure amount increased more than the total current expenditure. The States of Alabama, Arizona, Arkansas, Idaho, Kentucky, Mississippi, Montana, New Mexico, New York, North Carolina, Oklahoma, Oregon, Rhode Island, Vermont, and Washington had a ratio greater than 1.0, indicating a movement away from improved equalization during the past 10 years. The other 35 States improved the position of the classroom units below the median.

Twenty-five States reduced by more than the national decrease the proportion of total current expenditures for classroom units required to raise classroom units below the median expenditure to that amount as indicated by ratios in column 6 of less than 0.91. Of these States, 14—California, Indiana, Iowa, Kansas, Louisiana, Nebraska, North Dakota, Ohio, Pennsylvania, South Dakota, Tennessee, Texas, Utah, and West Virginia, did not parallel the national increase in expenditures, as shown by values of less than 100 in column 3; the other 11 States exceeded the national increase. The fact that these 14 States increased in their equalization program at a greater rate than the rate of growth in total expenditures for classroom units indicates that by and large most of the additional State school funds went to the low expenditure districts to enable them to raise their expenditures.

Twenty-seven States Alaska, California, Delaware, Indiana, Iowa, Kansas, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, Nevada, North Dakota, Ohio, Oklahoma, Pennsylvania, South Dakota, Tennessee, Texas, Utah, Virginia, West Virginia, Wisconsin, and Wyoming had a percentage increase smaller than the national percentage increase in the amount of funds required to raise low-expenditure units to the State

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Table 11.–Ratios of 1969–70 to 1959–60 for total current expenditures, and for funds required to raise classrooms to median expenditure per classroom in dollars and as a percent of total expenditures, by State: United States

State	Total current expenditures for 1969-70 to those for 1959-60		Funds required to raise classrooms to State median, 1969-70 to 1959-60		
	Ratio	State ratio as percent of national ratio	Ratio of dollar amount	State ratio as percent of national ratio	Ratio of percent of total current expenditures
1	2	3	4	5	6
UNITED STATES	2.82	100	2.56	100	0.91
Alabama	2.31	82	5.36	209	2.33
Alaska	2.96	105	1.54	60	.52
Arizona	2.77	98	4.97	194	1.80
Arkansas	2.75	98	3.30	129	1.20
California	2.45	87	1.68	66	.68
Colorado	2.88	102	2.77	108	.96
Connecticut	3.06	109	3.02	118	.99
Delaware	3.06	109	1.97	77	.64
Florida	3.61	128	3.38	132	.94
Georgia	3.09	110	3.02	118	.98
Idaho	2.51	89	2.91	114	1.16
Illinois	2.90	103	2.85	111	.98
Indiana	2.60	92	1.61	63	.62
Iowa	2.71	96	1.65	64	.61
Kansas	2.33	83	1.44	56	.62
Kentucky	3.34	118	4.29	168	1.29
Louisiana	2.32	82	2.07	81	.89
Maine	2.98	106	2.58	95	.87
Maryland	3.65	129	1.98	77	.54
Massachusetts	3.21	114	2.52	98	.78
Michigan	3.11	110	2.30	90	.74
Minnesota	3.09	110	2.25	88	.73
Mississippi	2.84	101	4.52	177	1.60
Missouri	2.81	100	1.71	67	.61
Montana	2.56	91	5.13	200	2.00
Nebraska	2.39	85	1.16	45	.48
Nevada	3.74	133	.14	5	.04
New Hampshire	3.07	109	2.72	106	.89
New Jersey	2.95	105	2.74	100	.93
New Mexico	2.20	78	3.17	124	1.44
New York	3.01	107	5.48	214	1.82
North Carolina	3.09	110	5.25	205	1.70
North Dakota	1.87	66	1.04	41	.55
Ohio	2.79	99	2.21	86	.79
Oklahoma	2.01	71	2.19	86	1.09
Oregon	2.67	95	5.53	216	2.07
Pennsylvania	2.62	93	2.22	87	.85
Rhode Island	3.10	110	3.50	137	1.13
South Carolina	3.43	122	3.35	131	.98
South Dakota	1.96	69	.93	36	.47
Tennessee	2.61	93	1.96	77	.76
Texas	2.70	96	1.45	57	.54
Utah	2.61	93	1.32	52	.51
Vermont	2.76	98	6.34	248	2.30
Virginia	3.14	111	2.05	80	.65
Washington	2.86	101	4.91	192	1.72
West Virginia	2.37	84	2.15	84	.91
Wisconsin	3.01	107	1.24	48	.41
Wyoming	2.12	75	1.99	77	.93

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

median, as shown by a value less than 100 in column 5. The other States, with values greater than 100 in column 5, are those in which low-expenditure classrooms did not receive increases in State funds to parallel the national average increase. It appears that for these States, more new funds came from local revenue than from State revenue, and that State funds to raise low expenditure classroom units did not increase as rapidly as all local funds for schools.

Foundation Programs at National Levels

For the 1969–70 school year, expenditures varied from zero for nearly 2 million children, 6 to 17 years of age, who did not attend school, through relatively low expenditures in some school systems of most States, on through more substantial expenditure levels which indicate a considerable amount of State and local financial support and local initiative, to the higher levels of expenditures for schools that are attended by the almost 1 million students in classrooms supported at more than $25,000 per classroom unit.

An examination of these variations in expenditure levels throughout the Nation leads to the question, "How much would be required to raise the expenditure levels of low classrooms in all States to certain levels which might be regarded as acceptable from coast to coast?" The Nation is properly interested in this question since its answer is associated with national well-being and security. Some States have the financial ability to raise their low expenditure classroom units to a standard such as the national median; but other States, where all or a majority of the classrooms are considerably below the national median, could not do so except at unreasonable cost.

The national median ($13,531 per classroom for 1969–70 school year) might be considered as basic support level for a national foundation program of education. Selection of a standard lower than this median might represent progress for a few States, but it would be less than justifiable in terms of the school programs operating throughout the Nation. A foundation program higher than the national median would represent improvement in the support of minimum offerings. Discussed below are the amounts of additional money for elementary and secondary education which would be required to raise low expenditure classroom units to the following national levels: the first quartile, $11,035; the second quartile, $13,531; and the third quartile, $16,289.

The National Quartiles

In table 12, columns 2, 3, and 4 list the amounts required to raise low-expenditure levels to the first, second, and third national quartiles, respectively. These amounts, in terms of the percents of the total expenditure applicable in classrooms for the 1969–70 school year, are given in columns 5, 6, and 7.

The first quartile, $11,035, is the level of expenditure which marks the separation between the lowest quarter and the next quarter of classroom units. It can be regarded as the median for the lower 50 percent of the 2,128,934 classroom units included in the study.

The second quartile, $13,531, is the median. Half the classroom units spend more than this amount and half spend less. Some States have very few units in this category, and Alaska, District of Columbia, and Hawaii have all classrooms above the national median. Additional amounts needed per classroom would vary from small dollar sums for classrooms supported near the $13,531 level, to almost $12,000 annually for a few classrooms supported at $1,750 per year. These additional amounts required constitute one measure of the financial task of providing reasonably adequate educational services in the State.

The third quartile, $16,289, is the median for the higher 50 percent of the classrooms, the point of separation between the quarter ranging from 50 to 75 percent, and the quarter at the top. Calculations based upon data received from the school systems in the sample indicate that 75 percent of the classroom units were supported at levels lower than $16,289 and 25 percent were supported at higher levels for the 1969–70 school year.

No specific column of table 12 is intended to be a recommendation to the States; it only indicates mathematically the amounts that will accomplish various results.

National median. Ninety-eight percent of the classroom units in Alabama, Arkansas, Idaho, Mississippi, South Carolina, and Utah were supported at levels below the national median in 1969–70. Almost all classroom units in these six States were supported at levels below that normally provided in other parts of the Nation.

In terms of percents of increase, listed in column 6, Alabama would require an increase of more than 78 percent to finance all classrooms at the national median expenditure level. Similarly, Arkansas would require an increase of almost 70 percent. Other States which require high percents of increase to reach the national median are Mississippi, Oklahoma, and Tennessee. Each of these would have required additional funds of more than 40 percent of the 1969–70 current expenditures.

A few other States require substantial additional expenditures to raise all low classroom units to the national median. Six that would need increases between 25 and 40 percent are Idaho, Kentucky, South Carolina, South Dakota, Texas, and Vermont. Most of the 10 States which require 30 percent or more probably could not afford to raise all classroom expenditures to any level that would be regarded by any national group as satisfactory.

Some of the financially stronger States had very small numbers of classroom units supported below the national median. Those requiring less than a 3 percent increase in the expenditure for education to raise low-expenditure classrooms to the national median for the 1969–70 school year were Alaska, California, Connecticut, Hawaii, Iowa, Maryland, Massachusetts, Michigan, Minnesota, Nevada, New Jersey, New York, Oregon, Rhode Island, and Washington.

National third quartile. Six States—Alaska, California, Maryland, New Jersey, New York, and Oregon—could have raised all low-expenditure classroom units in the State to the national median by means of an additional expenditure of less than 2 percent, and up to the 75th percentile for the Nation by increasing total expenditures less than 8 percent for the 1969–70 school year. The District of Columbia supports all its classrooms at levels above the 75th percentile.

Amount Per Classroom Unit

Average amounts actually expended by the classroom units supported at levels of less than $11,035 are given for the States in table 13. For the Nation as a whole, the 530,090 classrooms supported at levels below the first quartile expended an average of $9,287 for the 1969–70 school year. An additional expenditure amounting to 3.06 percent of the total expenditure applicable to classrooms, as indicated in table 12, would have been sufficient to raise these lower 25 percent of the classroom units up to the first quartile.

Two States—Alaska and Hawaii—and the District of Columbia reported no expenditure as low as $11,035, the median of the lower half. These are listed first in table 13. At the lower end of the list of States, Alabama, Arizona, Arkansas, New York, and Vermont would need an average of more than $3,000 per classroom unit to bring their classrooms supported below the first quartile for the Nation to that level. (See table 13, col. 4.)

An additional 19 cents for every dollar now spent on classroom units supported at levels below the national first quartile would be required to raise them to that amount (see col. 5). Vermont, which expended the least, would require nearly 65 cents additional. Nine States, including Vermont, would require more than 25 cents; and four States other than Alaska, Hawaii, and the District of Columbia, less than 5 cents.

Tables 14 and 15, similar to table 13, deal with the number of classroom units supported at expenditures below the national median and the third-quartile levels of expenditure, respectively. These tables indicate the amount of funds—in relation to the dollars now spent on classrooms below the median and the third quartile—required to raise the classrooms to these levels. The additional investment of funds required to reach various national standards as a proportion of (1) the dollars now spent in the classrooms, and (2) the dollars below national standard spent on all classrooms, shows the degree to which low-expenditure classrooms need funds to achieve national expenditure levels.

Almost 3 cents of every dollar now spent on all classroom units would raise low classrooms to $11,035, the first quartile, but almost 19 cents of every dollar spent by low-expenditure classrooms would be required for this purpose. (See col. 5 of table 13.) An additional 25 cents, shown in column 5 of table 14, would be required for every dollar spent on classrooms below the national median to raise them to that

Table 12.–Additional amount and percent of State's total expenditure required to raise classroom unit expenditures to certain national percentiles: 1969–70, United States

State	Amount required to raise classroom unit expenditure to—			Percent of total current expenditure required to raise classroom unit expenditure to—		
	25th percentile ($11,035)	50th percentile ($13,531)	75th percentile ($16,289)	25th percentile ($11,035)	50th percentile ($13,531)	75th percentile ($16,289)
1	2	3	4	5	6	7
UNITED STATES	$926,404,060	$2,907,113,630	$6,567,357,516	3.06	9.61	21.71
Alabama	137,523,919	235,522,152	344,863,062	45.67	78.22	114.53
Alaska	0	0	665,901	0	0	1.22
Arizona	13,721,830	28,588,732	69,564,846	5.28	11.01	26.79
Arkansas	68,638,327	124,364,023	186,130,990	37.77	68.43	102.42
California	909,919	22,398,218	252,016,932	.03	.70	7.88
Colorado	3,471,262	26,439,891	79,595,399	1.01	7.71	23.21
Connecticut	857,408	8,884,738	40,756,914	.17	1.79	8.21
Delaware	98,514	2,958,471	14,530,969	.11	3.29	16.17
District of Columbia	0	0	0	0	0	0
Florida	4,375,943	55,146,841	192,396,954	.48	6.09	21.24
Georgia	36,904,948	128,580,035	248,045,595	7.08	24.67	47.59
Hawaii	0	0	10,867,500	0	0	8.25
Idaho	6,376,024	26,378,253	50,494,205	6.83	28.25	54.07
Illinois	25,398,838	86,617,773	233,623,846	1.48	5.02	13.56
Indiana	11,515,646	63,687,360	185,733,415	1.59	8.78	25.60
Iowa	1,250,877	10,114,583	59,159,615	.26	2.09	12.25
Kansas	2,276,762	30,748,695	95,832,170	.68	9.19	28.64
Kentucky	31,372,199	100,490,939	189,866,043	8.77	28.09	53.07
Louisiana	12,369,362	85,720,720	189,233,189	2.87	19.93	43.97
Maine	5,030,344	18,823,392	45,457,970	3.81	14.26	34.46
Maryland	265,200	4,531,082	39,632,382	.06	.68	5.91
Massachusetts	55,860	12,294,216	77,979,525	.01	1.39	8.79
Michigan	5,085,881	35,641,873	138,064,752	.31	2.19	8.48
Minnesota	3,869,989	18,916,183	78,913,382	.57	2.80	11.69
Mississippi	53,554,026	111,525,376	180,856,297	23.30	48.53	78.70
Missouri	28,678,413	97,861,983	209,306,762	4.84	16.52	35.33
Montana	4,964,556	12,488,368	26,935,483	4.16	10.46	22.56
Nebraska	7,211,738	32,116,937	77,966,702	3.53	15.71	38.14
Nevada	33,173	861,658	15,848,018	.06	1.07	19.69
New Hampshire	4,269,965	17,390,471	37,047,241	4.89	19.90	42.40
New Jersey	776,916	7,776,040	38,868,299	.07	.68	3.40
New Mexico	2,121,157	28,006,968	63,106,784	1.39	18.38	41.42
New York	36,203,562	72,523,374	117,635,020	.96	1.93	3.12
North Carolina	18,061,418	104,203,196	248,714,924	2.89	16.67	39.79
North Dakota	5,744,148	20,024,950	39,252,296	7.12	24.84	48.68
Ohio	21,457,213	129,675,052	329,911,364	1.40	8.48	21.59
Oklahoma	53,892,702	123,873,451	206,063,537	18.30	42.06	69.96
Oregon	336,685	3,206,656	21,059,234	.09	.90	5.90
Pennsylvania	745,512	52,923,516	238,571,918	.05	3.25	14.66
Rhode Island	98,056	2,315,077	13,789,185	.07	1.72	10.22
South Carolina	23,987,061	93,130,719	175,399,101	7.59	29.48	55.53
South Dakota	7,862,818	25,702,219	48,799,649	8.67	28.35	53.83
Tennessee	82,204,722	175,229,987	288,392,622	20.95	44.66	73.50
Texas	154,346,111	443,269,155	790,863,265	11.75	33.75	60.21
Utah	1,474,222	27,103,275	66,193,817	.89	16.44	40.16
Vermont	8,697,570	14,817,082	23,585,439	16.01	27.27	43.40
Virginia	24,979,305	97,238,666	211,818,381	4.15	16.17	35.22
Washington	771,758	12,507,807	57,693,205	.13	2.09	9.64
West Virginia	10,260,474	46,716,872	97,833,610	4.80	21.85	45.77
Wisconsin	1,744,763	25,015,782	106,187,235	.26	3.75	15.92
Wyoming	576,964	2,962,863	12,456,612	.95	4.87	20.46

Table 13. Number of classroom units with expenditures below the first national quartile, and additional amounts required to raise them to the first quartile, by State: 1969–70, United States

(States ranked by amount in col. 4; (-)=Inapplicable)

State	Number of classroom units below $11,035	Average amount expended per classroom unit	Average additional amount required to raise classroom units to $11,035	Additional amount as a percent of current expenditures for classrooms below the 25th percentile
1	2	3	4	5
UNITED STATES	530,090	$9,287	$1,748	18.82
Alaska	0	(-)	0	0
District of Columbia	0	(-)	0	0
Hawaii	0	(-)	0	0
Massachusetts	266	10,825	210	1.94
Delaware	421	10,801	234	2.17
Connecticut	2,344	10,670	365	3.42
Utah	2,995	10,543	492	4.67
New Mexico	3,919	10,494	541	5.16
Rhode Island	154	10,399	636	6.12
Kansas	3,524	10,389	646	6.22
California	1,355	10,364	671	6.47
Wisconsin	2,579	10,359	676	6.53
Nevada	49	10,358	677	6.54
North Carolina	24,324	10,293	742	7.21
Louisiana	16,253	10,276	759	7.39
Pennsylvania	980	10,275	760	7.40
New Jersey	1,006	10,263	772	7.52
Florida	5,546	10,246	789	7.70
Washington	973	10,242	793	..74
Ohio	23,551	10,124	911	9.00
West Virginia	11,140	10,114	921	9.11
Colorado	3,714	10,101	934	9.25
Indiana	11,203	10,008	1,027	10.26
Maryland	255	9,995	1,040	10.41
Virginia	22,080	9,904	1,131	11.42
South Carolina	20,919	9,889	1,146	11.59
Georgia	31,998	9,882	1,153	11.67
Idaho	4,825	9,714	1,321	13.60
North Dakota	4,265	9,689	1,346	13.89
Iowa	873	9,603	1,432	14.91
Michigan	3,344	9,515	1,520	15.97
Missouri	18,805	9,510	1,525	16.04
New Hampshire	2,759	9,488	1,547	16.30
Nebraska	4,654	9,486	1,549	16.33
Maine	3,222	9,474	1,561	16.48
Kentucky	19,714	9,444	1,591	16.85
Texas	96,684	9,439	1,596	16.91
South Dakota	4,475	9,278	1,757	18.94
Illinois	13,424	9,143	1,892	20.69
Montana	2,457	9,015	2,020	22.41
Minnesota	1,864	8,959	2,076	23.17
Wyoming	268	8,883	2,152	24.23
Oklahoma	24,279	8,816	2,219	25.17
Oregon	145	8,714	2,321	26.64
Tennessee	32,953	8,541	2,494	29.20
Mississippi	20,976	8,482	2,553	30.10
Arkansas	22,326	7,961	3,074	38.61
Arizona	4,397	7,915	3,120	39.42
New York	11,375	7,853	3,182	40.52
Alabama	38,450	7,459	3,576	47.94
Vermont	2,008	6,704	4,331	64.60

Table 14.-Number of classroom units with expenditures below the national median, and additional amounts required to raise them to the median, by State: 1969-70, United States

(States ranked by amount in col. 4; (-)=Inapplicable)

State	Number of classroom units below $13,531	Average amount expended per classroom unit	Average additional amount required to raise classroom units to $13,531	Additional amount as a percent of current expenditures for classrooms below the median
1	2	3	4	5
UNITED STATES	1,059,477	$10,787	$2,744	25.44
Alaska	0	(-)	0	0
District of Columbia	0	(-)	0	0
Hawaii	0	(-)	0	0
Nevada	4,092	13,355	176	1.32
Maryland	6,666	12,852	679	5.28
California	30,267	12,791	740	5.79
Delaware	3,077	12,570	961	7.65
Oregon	3,327	12,568	963	7.66
Rhode Island	2,159	12,459	1,072	8.60
Massachusetts	11,255	12,439	1,092	8.78
Iowa	9,065	12,413	1,118	9.01
Pennsylvania	46,340	12,389	1,142	9.22
Wyoming	2,547	12,368	1,163	9.40
Washington	9,757	12,250	1,281	10.46
New Jersey	5,976	12,230	1,301	10.64
Wisconsin	18,859	12,205	1,326	10.86
Florida	38,986	12,117	1,414	11.67
Kansas	21,539	12,104	1,427	11.79
Michigan	23.476	12,013	1,518	12.64
Colorado	17,110	11,986	1,545	12.89
Minnesota	12,096	11,968	1,563	13.06
Connecticut	5,407	11,888	1,643	13.82
Utah	14,017	11,598	1,933	16.67
Ohio	60,241	11,379	2,152	18.91
Indiana	29,103	11,343	2,188	19.29
Illinois	38,207	11,270	2,261	20.06
Nebraska	14,077	11,250	2,281	20.28
New Mexico	12,222	11,240	2,291	20.38
Maine	8,093	11,206	2,3[illegible]	20.75
Louisiana	36,784	11,201	2,330	20.80
North Carolina	44,526	11,191	2,340	20.91
New Hampshire	6,864	10,998	2,533	23.03
West Virginia	18,816	10,958	2,573	23.48
Missouri	34,831	10,722	2,809	26.20
Virginia	33,143	10,598	2,933	27.67
North Dakota	6,813	10.592	2,939	27.75
Arizona	9,697	10,583	2,948	27.86
Idaho	8,744	10,515	3,016	28.68
Montana	4,128	10,506	3,025	28.79
South Dakota	8,310	10,439	3,092	29.62
South Carolina	30,169	10,409	3,122	29.99
Georgia	40,294	10,340	3,191	30.86
Kentucky	30.595	10,247	3,284	32.05
Texas	122,929	9,926	3,605	36.32
Oklahoma	29,626	9,350	4,181	44.72
Tennessee	40.432	9.158	4,333	47.11
Mississippi	25,111	9,090	4,441	48.86
New York	15.115	8,733	4,798	54.94
Vermont	2,841	8,316	5.215	62.71
Arkansas	22,326	7.961	5,570	69.97
Alabama	39,645	7,591	5,940	78.25

Table 15.–Number of classroom units with expenditures below the third national quartile, and additional amounts required to raise them to the third quartile, by State: 1969–70, United States

(States ranked by amount in col. 4; (-)=inapplicable)

State	Number of classroom units below $16,289	Average amount expended per classroom unit	Average additional amount required to raise classroom units to $16,289	Additional amount as a percent of current expenditures for classrooms below the 75th percentile
1	2	3	4	5
UNITED STATES	1,592,502	$12,165	$4,124	33.90
District of Columbia	0	(-)	0	0
Hawaii	8,750	15,047	1,242	8.25
Maryland	28,806	14,916	1,375	9.22
California	150,521	14,615	1,674	11.45
Alaska	356	14,419	1.870	12.97
Oregon	10,839	14,347	1,942	13.54
New Jersey	18,358	14,172	2,117	14.94
Connecticut	18,884	14,131	2,158	15.27
Massachusetts	33,962	13,993	2,296	16.41
Iowa	24,315	13,856	2,433	17.56
Rhode Island	5,641	13,845	2,444	17.65
Washington	22,337	13,707	2,582	18.84
Minnesota	30,041	13,663	2,626	19.22
Wisconsin	40,129	13.643	2,644	19.39
Delaware	5,459	13,628	2,661	19.53
Nevada	5,753	13,535	2,754	20.35
Michigan	48.172	13,423	2,866	21.35
Pennsylvania	81,249	13,353	2.936	21.99
Florida	63,740	13,271	3,018	22.74
Wyoming	4,004	13,178	3,111	23.61
Illinois	67,436	12,828	3,461	26.98
Indiana	52,845	12,775	3,514	27.51
Ohio	93,465	12,759	3,530	27.67
Colorado	20,998	12,499	3,790	30.32
Kansas	24,743	12,416	3,873	31.19
Arizona	17.660	12,350	3,939	31.89
Maine	10,379	11,910	4,379	36.77
Virginia	46.958	11,779	4.510	38.29
Missouri	46,301	11,769	4.520	38.41
Montana	5,934	11,750	4,539	38.63
Nebraska	16,907	11,678	4,611	39.48
North Carolina	53,612	11,650	4,639	39.82
Utah	14,175	11,620	4,669	40.18
New Mexico	12.955	11,418	4,871	42.66
Louisiana	38,021	11,312	4,977	44.00
New Hampshire	7,327	11,233	5,056	45.01
Georgia	47,208	11,035	5.254	47.61
West Virginia	15,816	11,021	5,268	47.80
North Dakota	7.318	10,926	5.363	49.08
Kentucky	33,187	10,568	5,721	54 14
South Dakota	8,458	10,520	5,769	54.84
Idaho	8,744	10,515	5,774	54.91
South Carolina	30,169	10,409	5,880	56.49
Texas	127.366	10,080	6,209	61.60
New York	18,138	9,804	6.485	66.15
Vermont	3.584	9,709	6,580	67.77
Oklahoma	29,925	9,404	6,885	73.21
Tennessee	41,775	9,386	6,903	73.55
Mississippi	25,194	9,111	7,178	78.78
Arkansas	22,548	8,035	8.254	102.73
Alabama	39.645	7,591	8,698	114.58

expenditure amount, while to raise these classrooms to the national median of $13,531 would require about 10 cents additional for every dollar now spent on all classrooms. Almost 22 cents of every dollar now spent on classrooms would raise low classrooms to $16,289, the third quartile; yet almost 34 cents of every dollar now spent on these classrooms would be required to reach the third quartile. (See col. 5 of table 15.)

To accomplish these purposes, $926 million in additional money would be needed to reach the 25th percentile; $2,907 million to reach the 50th percentile; and $6,567 million to reach the 75th percentile.

Of the States listed in column 5 of table 14, 10 would require less than 10 cents for every dollar now spent on low-expenditure classrooms to raise them to the national median, 14 of the States would require from 25 to 50 cents, 3 States would require more than 50 cents additional for every dollar spent. Alabama, the lowest State in the ranking, would need to almost double its expenditure. Alaska, Hawaii, and the District of Columbia have classroom expenditures above the median level and thus require no additional expenditure.

Other National Levels

For various purposes, consideration may be given to financing the classroom units at levels other than those described above.

The additional expenditures required to raise low-expenditure classrooms to support levels of $8,000, $12,000, $16,000, $20,000 and $24,000 are listed in table 16.

Table 16.–Additional amounts required to raise classroom unit expenditures to selected levels, by State: 1969-70, United States

State	Level of support per classroom unit				
	$8,000	$12,000	$16,000	$20,000	$24,000
1	2	3	4	5	6
UNITED STATES	$113,970,716	$1,536,930,832	$6,114,292,788	$13,090,500,032	$21,061,935,711
Alabama	30,733,976	175,071,609	333,405,657	491,985,657	650,565,657
Alaska	0	0	574,857	5,696,805	16,832,340
Arizona	4,139,987	18,042,295	64,489,231	140,625,455	220,143,603
Arkansas	11,744,280	90,182,917	179,614,618	269,806,618	359,998,618
California	0	2,617,118	210,680,375	894,881,749	1,659,306,730
Colorado	1,972	8,394,184	73,526,977	174,173,986	277,481,826
Connecticut	0	3,157,588	35,419,390	123,577,428	235,959,345
Delaware	0	674,895	13,054,127	34,830,498	58,505,524
District of Columbia	0	0	0	3,080,488	30,180,488
Florida	94,705	10,378,733	174,420,974	439,305,750	708,245,750
Georgia	0	69,989,726	234,402,483	423,234,483	612,066,483
Hawaii	0	0	8,338,750	43,338,750	78,338,750
Idaho	32,266	13,190,771	47,967,189	83,097,709	118,301,709
Illinois	4,055,081	41,231,770	214,088,901	529,890,524	952,404,876
Indiana	179,450	26,218,212	170,479,670	307,733,525	609,691,541
Iowa	0	2,778,515	52,236,583	162,537,260	279,391,390
Kansas	0	9,104,077	88,768,444	190,174,388	294,222,420
Kentucky	1,663,013	54,219,831	180,275,000	313,023,000	446,938,655
Louisiana	32,696	33,166,152	178,287,044	330,329,120	482,413,120
Maine	707,414	7,869,224	42,450,350	84,783,824	127,919,780
Maryland	0	590,505	32,133,960	172,888,527	336,495,683
Massachusetts	0	1,829,142	68,458,317	241,471,018	451,481,543
Michigan	354,538	10,987,660	124,332,161	377,850,716	741,438,953
Minnesota	1,224,962	6,584,745	70,233,309	225,260,973	401,879,612
Mississippi	8,134,391	74,867,907	173,575,231	274,351,231	375,127,231
Missouri	1,750,170	50,179,765	195,923,753	384,931,746	576,467,647
Montana	538,516	7,237,243	25,225,455	50,794,765	82,330,607
Nebraska	894,938	13,612,775	73,080,717	140,921,409	209,115,540
Nevada	0	80,458	14,212,546	37,486,447	61,062,447
New Hampshire	969,630	8,229,043	34,950,257	64,585,584	94,858,428
New Jersey	0	2,069,203	34,014,526	166,162,721	379,774,547
New Mexico	0	10,737,023	59,362,789	111,772,949	164,552,949
New York	14,523,090	49,382,309	112,522,086	219,463,758	565,152,508
North Carolina	0	43,615,541	233,221,056	447,669,056	662,117,056
North Dakota	222,752	10,788,226	37,137,394	66,411,374	95,687,374
Ohio	0	53,798,884	303,324,275	703,629,928	1,146,859,011
Oklahoma	7,190,591	79,045,035	197,395,212	318,367,539	439,916,499
Oregon	20,000	565,205	17,989,727	91,222,864	180,536,532
Pennsylvania	0	8,343,638	215,255,572	570,729,805	981,656,524
Rhode Island	0	332,526	12,230,117	40,175,752	72,115,766
South Carolina	3,374,850	48,539,338	167,686,520	288,141,214	408,709,214
South Dakota	588,075	13,384,197	46,355,287	80,336,009	114,424,009
Tennessee	8,988,466	114,369,663	276,319,647	443,419,647	610,519,647
Texas	7,842,228	259,378,106	754,054,491	1,265,050,276	1,780,582,276
Utah	0	8,278,260	62,097,242	118,797,242	175,497,242
Vermont	3,900,445	10,763,986	22,550,521	39,704,980	58,416,980
Virginia	0	49,684,218	198,247,519	389,460,822	587,552,822
Washington	0	2,664,678	51,409,235	166,133,462	317,845,462
West Virginia	0	22,324,439	92,466,591	166,730,591	267,616,567
Wisconsin	0	6,327,350	94,715,639	272,318,341	457,517,001
Wyoming	68,234	952,147	11,323,016	28,124,269	45,719,429

CHAPTER IV

Evaluating Equalization

The central theme of school finance literature since the 1920's has been the desirability of providing a basic dollar amount to all the school systems of the States to assure that every child, no matter where he or she may reside, have equal educational opportunity. The expression "equal educational opportunity" has been the primary reason for devising State foundation programs. These have also sought to equalize the local property tax burden required to provide this basic amount. State government, from its tax sources, has provided the difference between the amount established as a foundation level and the amount raised by a fixed local property tax rate so that proportionately more State funds are provided to the least able school systems.

No attempt is made in the foundation program to equalize the burden of the State taxes raised to finance the State share. Defense of equalizing the dollar amount for education rests upon the conviction that the education of children is a statewide responsibility and that it is appropriate to use the resources of the entire State for financing the basic program. The increasing mobility of population and the frequent change of residence within the State charge the citizens of all States to assure every child at least a basic minimum program.

Some may interpret the expression "equalization" as striving for the same level of expenditure in all school systems--as reducing the high and lifting the low. As used in educational finance, equalization does mean reducing the difference between the high and the low, especially where the low expenditure is due to insufficient resources. However, the foundation program concept seeks to reduce the difference by raising the level of support in areas of low wealth without reducing expenditures in high-wealth areas.

State school finance programs typically provide money for support of schools in all the systems of the State, but proportionately more in those having least local ability. This is generally accomplished by the distribution of State aid funds, raised mainly on statewide income or sales taxes, to supplement local revenue, part of which is used as a local contribution toward the cost of the foundation program. The principal source of local revenue is the property tax.

As a technique for measuring the amount of equalization secured by State school finance systems, coefficients of inequality of expenditures per pupil has been calculated for 1939-40, 1949-50, 1959-60, and 1969-70. Table 17 contains these coefficients.

These coefficients indicate the degree to which expenditures are unequally distributed among pupils in a State or in the Nation. If every pupil in the State or in the Nation had the same expenditure, the coefficient would be zero. As expenditure levels become more variable and unequal, the coefficient increases toward 1.00. If one accepts a coefficient of zero as measuring "complete equalization," it is possible to evaluate the varying degrees of progress made in the States.

Reductions in the magnitude of these coefficients over time indicate improvement in the degree to which educational expenditures are being equalized. Improvement for the United States as a whole is evident in that the coefficient of inequality in 1939-40 was 0.29; in 1949-50, 0.20; in 1959-60, 0.18; and in 1969-70, 0.17. A similar coefficient of inequality for the income distribution in the Nation is usually near 0.40. The degree of inequality of educational expenditures is approximately one-half the inequality in distribution of income. According to this measure, more progress toward equality was made in the 1940's than in 1950's, but there was very little improvement during the 1960's.

Similar coefficients for each of the States indicate considerable progress in many States toward equalizing school expenditures from 1939-40 to 1959-60. In the last 10 years the coefficient of inequality increased in 33 States. In both 1939--40 and 1949-50, some States had coefficients of inequality greater than the national coefficient. This was not true in 1959-60 but was true in 1969-70 for Montana and Vermont.

Table 17.–Coefficient of inequality of expenditures per pupil in public elementary and secondary schools as a percent of the national coefficient: 1939–40, 1949–50, 1959–60, and 1969–70, United States

(NA = Not available)

State	1939-40	1949-50	1959-60	1969-70
1	2	3	4	5
UNITED STATES	0.288	0.201	0.179	0.168
Alabama	.279	.084	.052	.103
Alaska	NA	.086	.035	.053
Arizona	.053	.169	.118	.132
Arkansas	.278	.114	.086	.093
California	.146	.139	.102	.086
Colorado	.143	.134	.079	.089
Connecticut	.126	.105	.088	.113
Delaware	.096	.107	.109	.100
Florida	.215	.090	.066	.076
Georgia	.321	.123	.083	.093
Idaho	.093	.103	.077	.063
Illinois	.170	.135	.112	.143
Indiana	.144	.154	.092	.091
Iowa	.084	.074	.029	.103
Kansas	.123	.140	.053	.076
Kentucky	.265	.308	.156	.093
Louisiana	.292	.080	.059	.055
Maine	.145	.123	.103	.103
Maryland	.132	.081	.070	.072
Massachusetts	.120	.102	.088	.104
Michigan	.156	.138	.149	.122
Minnesota	.171	.097	.128	.093
Mississippi	.452	.391	.105	.119
Missouri	.217	.169	.108	.129
Montana	.076	.054	.039	.182
Nebraska	.059	.023	.029	.088
Nevada	.112	.110	.021	.018
New Hampshire	.093	.101	.074	.099
New Jersey	.139	.151	.104	.104
New Mexico	.152	.086	.062	.052
New York	.099	.085	.104	.115
North Carolina	.131	.064	.067	.071
North Dakota	.106	.015	.952	.092
Ohio	.163	.128	.129	.121
Oklahoma	.120	.069	.024	.122
Oregon	.128	.083	.042	.065
Pennsylvania	.196	.146	.081	.113
Rhode Island	.103	.109	.069	.101
South Carolina	.304	.155	.070	.066
South Dakota	.050	.005	.019	.089
Tennessee	.179	.108	.111	.117
Texas	.164	.099	.080	.092
Utah	.064	.044	.025	.037
Vermont	.119	.110	.113	.237
Virginia	.273	.173	.13	.113
Washington	.091	.072	.039	.099
West Virginia	.075	.068	.059	.092
Wisconsin	.155	.122	.130	.083
Wyoming	.076	.107	.072	.081

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

Table 18 gives the State coefficients of inequality as a percent of the national coefficients.

The principal concern here is the expenditure levels for classroom units which are supported at levels below the State medians, and the extent to which they have been raised toward these levels through the operation of State finance plans. No single word has appeared to label this purpose, but an expression such as "raising the support levels for the low-expenditure classrooms" will serve to identify the specific purpose of improving systems for financing education.

Classroom unit expenditures for the 1939–40, 1949–50, 1959–60, and 1969–70 school years have been analyzed to evaluate current conditions in terms of deviations from the median expenditure levels and the extent of progress in equalization since 1939–40, and to discern the trend in equalization.

The degree of progress achieved by States in raising low-expenditure-level classroom units to the State median has been good. The slowing down of this progress during the 1950's and 1960's can be attributed, among other causes to a discontinuation of the earlier trend of increasing State aid, the continued heavy reliance of local school systems on local school revenue; the failure of State grants adequately to reflect local staffing practice in the distribution formulas; the increased use of percentage of costs as a measure of distribution of State funds; and the increasing percentage of total school-age population in suburbs and in central cities compared with rural areas.

It is also possible to examine the extent to which some classroom units are supported at levels considerably below the State median. This has been done for the 1939–40, the 1949–50, the 1959–60, and 1969–70 school years in order that current conditions might be evaluated in terms of deviations from the median expenditure levels and the extent of progress in equalization since 1939–40.

In the analysis of equalization, reference is made to the median expenditure level for each State so that consideration will be based upon local and State practice. However, the median expenditure levels of many of the States would not be considered acceptable as a basic level of educational support.

Table 18.–State coefficients of inequality of expenditures per pupil in public elementary and secondary schools as a percent of the national coefficient: 1939–40, 1949–50, 1959–60, and 1969–70, United States

(NA = Not available)

State	1939-40	1949-50	1959-60	1969-70
1	2	3	4	5
UNITED STATES	100	100	100	100
Alabama	97	42	29	61
Alaska	NA	43	20	32
Arizona	18	84	66	79
Arkansas	97	57	48	55
California	51	69	60	51
Colorado	50	67	44	53
Connecticut	44	52	49	67
Delaware	33	53	61	60
Florida	75	45	37	45
Georgia	111	61	46	55
Idaho	32	51	43	37
Illinois	59	67	63	85
Indiana	50	77	51	54
Iowa	29	37	16	61
Kansas	43	70	30	45
Kentucky	92	153	87	55
Louisiana	101	40	33	33
Maine	50	61	58	61
Maryland	46	40	39	43
Massachusetts	42	51	49	62
Michigan	54	69	83	73
Minnesota	59	48	72	55
Mississippi	157	195	59	71
Missouri	75	84	60	77
Montana	26	27	22	108
Nebraska	20	11	16	52
Nevada	39	55	12	11
New Hampshire	32	50	41	59
New Jersey	48	75	58	62
New Mexico	53	43	35	31
New York	34	42	58	68
North Carolina	45	32	37	42
North Dakota	37	7	29	55
Ohio	57	64	72	72
Oklahoma	42	34	13	73
Oregon	44	41	23	39
Pennsylvania	68	73	45	67
Rhode Island	36	54	39	60
South Carolina	106	77	39	39
South Dakota	17	2	11	53
Tennessee	62	54	62	70
Texas	57	49	45	55
Utah	22	22	14	22
Vermont	41	55	63	141
Virginia	95	86	75	67
Washington	32	36	22	59
West Virginia	26	34	33	55
Wisconsin	54	61	73	49
Wyoming	26	53	40	48

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

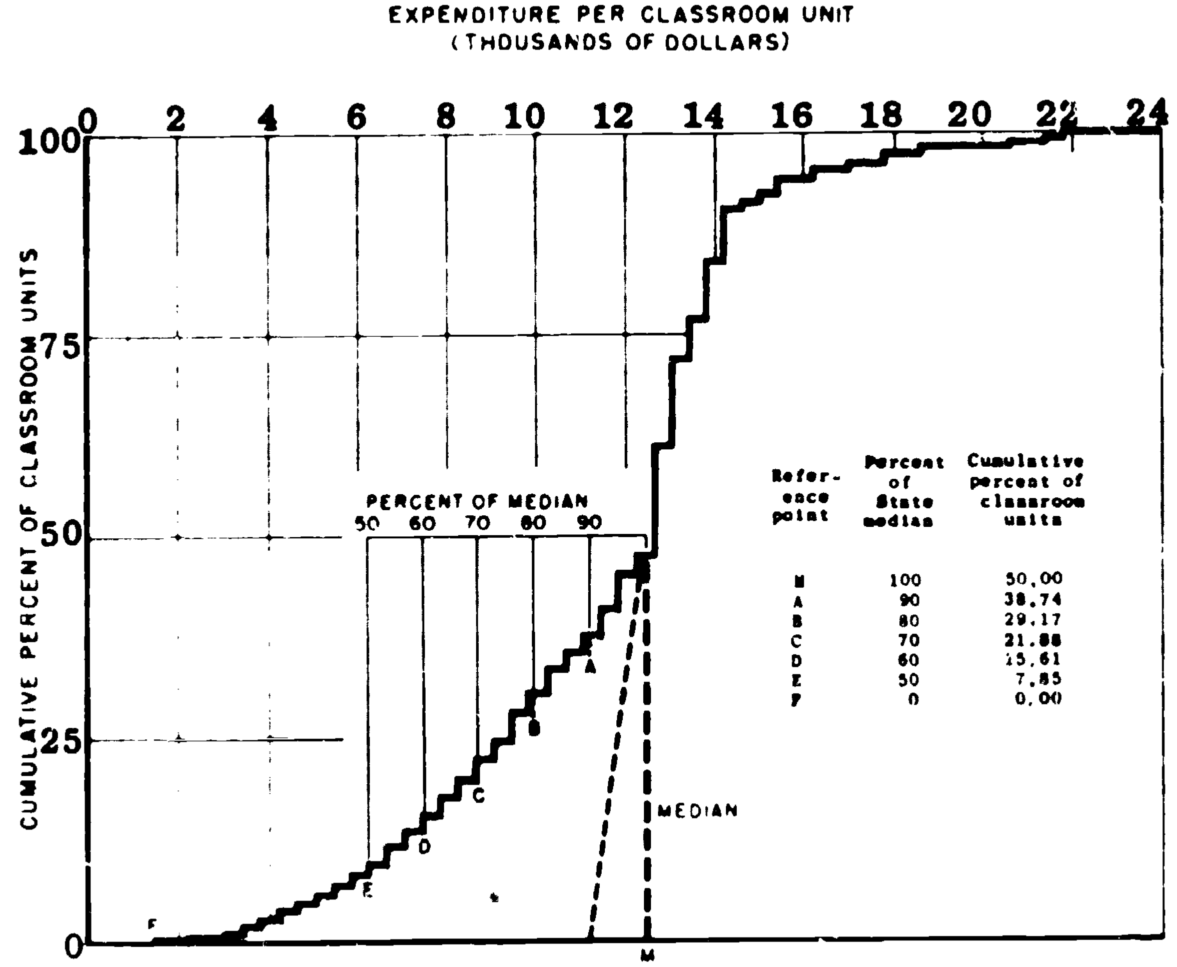
A more detailed analysis of expenditure levels for classroom units supported at less than the State median is made in chart 6, which presents an expenditure line that is typical of many of those included for the States in chapter II. The lower portion of the expenditure line indicates that the State finance system allows classrooms to be **supported at levels considerably below the State median expenditure per classroom unit.** Particular attention is drawn to the shaded portion, which represents an area of apparent neglect.

The financial program for the children in classroom units represented by this lower portion is entirely inadequate in comparison **with other classrooms in the State. There is a strong likelihood that these children are not obtaining the full benefits usually associated** with school attendance. The relatively low expenditure levels indicate that, for many States, finance programs for the support of education tend to continue inequalities, contrary to the principle of foundation **program financing to establish an effective** basic level of support. **The upper portion of the expenditure line typifies school systems having greater financial abilities with research and leadership potential and no** further reference to these high support classrooms is made.

For more detailed analysis, points A, B, C, D, and E have been labeled to represent **90, 80, 70, 60, and 50 percent, respectively, of the State median expenditure level. Under an effective foundation program plan of** financing the schools, the lower portion of the profile might assume the position indicated by the broken line, which swings slightly away from the median line, for **classrooms in school systems having the** lowest financial abilities.

Expenditure levels as low as 90 percent of the State median might be anticipated under the ideal foundation program finance plan, since in most systems some funds are derived from local taxes levied in excess of those required for participation in State funds. Since local school systems vary in financial **abilities, some slight variations will probably continue in revenues contributed from extra levies stemming from local initiative and interest in the educational program. These variations might cause some systems to support schools at levels slightly lower than** the State median, but expenditure levels lower than about 90 percent of the median would indicate causes outside the local school system, probably in the State school **finance program.**

A large deviation implies either the lack of a State-defined foundation program to guarantee a satisfactory basic level of support, or the inability of the existing program to establish a foundation. A third explanation might be found in the intention of some States to allocate low amounts to school systems which the legislature con**siders should be reorganized into more satisfactory and more efficient school systems. However, the fact that unsatis**factorily organized local school systems are expected to provide additional necessary funds from limited local revenues as long as they insist upon continuing as a separate **school system weakens this point. States with unsatisfactory school district organization would benefit by arranging directly for consolidation into more satisfactory school** units.



Reference point	Percent of State median	Cumulative percent of classroom units
M	100	50.00
A	90	38.74
B	80	29.17
C	70	21.88
D	60	15.61
E	50	7.85
F	0	0.00

Chart 6.–Classroom unit support levels below the State median

For the expenditure line illustrated in chart 6, the median is approximately **$12,400. Below the median, about 39 percent of the classrooms are supported at levels below $11,160 (90 percent of the median); about 22 percent are below** $8,680, (70 percent of the median); about 16 percent are below $7,440, (60 percent of the median); and about 8 percent of the classrooms are supported at levels below $6,200 (50 percent of the median expenditure per classroom unit).

Lower percents and amounts in this series describe unsatisfactory situations. Many pupils are attending classrooms financed at less than half the median. States with expenditures this low should reevaluate their finance plans and improve upon these extremely low support levels.

Percentages of classroom units supported above 90, 80, 70, 60, and 50 percent of the State medians are shown, for each State, in tables 19, 20, 21, and 22 for the school years 1939 40, 1949 50, 1959 60, and 1969 70, respectively. All of these percentages are greater than 50 percent, since they include the 50 percent of the classroom units which are above the State medians.

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Table 19.–Percent of classroom units whose expenditures are above specific percents of the State median expenditure: 1939–40, United States

(NA=Not available)

State	State median expenditure	Percent of State median expenditure				
		90	80	70	60	50
1	2	3	4	5	6	7
UNITED STATES [1]	--	56.48	62.73	69.54	75.76	83.04
Alabama	$748	62.33	64.61	69.03	71.54	75.22
Alaska	NA	NA	NA	NA	NA	NA
Arizona	2.168	87.78	96.97	97.73	99.98	100.00
Arkansas	509	58.85	68.09	75.30	82.18	87.43
California	3.592	65.18	73.18	79.94	87.68	95.79
Colorado	1,769	59.79	70.47	77.71	83.82	92.16
Connecticut	2.534	66.98	78.81	90.76	97.99	99.38
Delaware	2,248	72.77	81.77	91.24	95.90	99.18
Florida	1,290	62.45	66.74	72.69	76.60	83.48
Georgia	819	60.41	66.01	68.22	70.15	74.59
Idaho	1,495	65.05	80.94	90.32	96.87	98.65
Illinois	2,270	55.44	61.08	67.54	74.79	80.95
Indiana	1,772	63.72	76.58	86.66	94.61	98.44
Iowa	1.526	57.81	62.33	64.98	69.60	83.05
Kansas	1.520	56.47	60.84	64.08	68.76	76.29
Kentucky	732	62.48	77.91	94.78	99.03	100.00
Louisiana	1.256	63.59	68.64	68.71	68.71	69.13
Maine	1,222	62.86	73.90	84.83	92.81	97.60
Maryland	1.594	82.43	90.74	91.44	94.18	97.07
Massachusetts	2,454	69.65	87.21	94.56	99.13	99.83
Michigan	2,100	58.37	66.14	73.95	80.64	88.00
Minnesota	1.778	59.05	65.95	69.98	73.16	83.59
Mississippi	448	52.16	53.82	55.46	57.49	59.75
Missouri	1,255	59.74	68.14	77.04	89.30	96.56
Montana	1,754	61.46	68.63	73.77	78.74	86.21
Nebraska	1.382	54.78	58.36	62.08	67.84	78.87
Nevada	2,356	67.30	80.64	85.90	88.75	93.76
New Hampshire	1,793	67.13	83.88	94.50	98.81	99.46
New Jersey	3.281	62.33	73.68	86.12	94.05	98.02
New Mexico	1.502	60.14	73.77	83.37	88.86	98.20
New York	4.108	58.38	68.23	76.80	85.23	92.14
North Carolina	922	58.21	71.75	77.52	85.92	98.43
North Dakota	910	60.40	71.13	82.49	91.82	97.29
Ohio	2,042	61.14	76.22	88.20	95.83	99.18
Oklahoma	1.221	69.22	85.56	94.34	98.01	99.37
Oregon	1,895	60.53	69.39	80.29	87.34	94.13
Pennsylvania	2,056	58.99	69.53	78.36	84.81	90.87
Rhode Island	2.374	78.46	86.51	97.81	99.48	99.73
South Carolina	1,046	56.57	60.20	61.40	64.87	70.52
South Dakota	1.107	54.74	60.87	74.41	88.87	97.58
Tennessee	807	65.45	82.77	94.06	96.39	98.07
Texas	1.395	61.81	73.97	82.65	82.28	91.64
Utah	1,743	70.42	91.65	99.10	100.00	100.00
Vermont	1.378	63.09	74.12	85.14	96.50	100.00
Virginia	876	56.46	64.46	73.83	32.70	91.45
Washington	2,245	72.70	87.19	93.70	97.81	99.11
West Virginia	1,316	78.96	99.34	99.90	99.91	99.95
Wisconsin	1.909	56.91	64.14	70.65	77.48	90.92
Wyoming	1,819	56.04	68.79	74.20	83.51	93.78

[1] Sum of the classrooms in each State at the selected percent of the State median expenditure.

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

Table 20.--Percent of classroom units whose expenditures are above specific percents of the State median expenditure: 1949-50, United States

State	State median expenditure	Percent of State median expenditure				
		90	80	70	60	50
1	2	3	4	5	6	7
UNITED STATES 1/	-	59.53	67.72	75.71	82.50	89.49
Alabama	$2,059	78.31	95.24	98.99	99.26	99.99
Alaska	6,763	87.03	95.25	99.22	99.94	100.00
Arizona	5,246	61.64	79.80	92.96	97.51	99.63
Arkansas	2,029	68.63	85.79	95.00	97.62	99.21
California	5,330	65.34	77.59	93.02	99.07	99.94
Colorado	4,380	63.62	78.44	86.26	92.05	96.16
Connecticut	5,643	65.18	89.30	98.20	99.58	99.99
Delaware	4,936	76.52	88.92	95.53	97.97	98.90
Florida	4,072	70.63	85.32	96.99	100.00	100.00
Georgia	2,536	73.37	91.06	98.18	99.42	99.86
Idaho	3,572	79.90	91.22	94.71	97.38	99.29
Illinois	6,215	62.26	69.83	78.12	85.39	91.15
Indiana	4,626	62.28	75.42	85.49	92.29	96.20
Iowa	4,296	63.65	71.56	75.43	80.46	92.26
Kansas	4,424	65.26	75.37	80.41	84.72	90.69
Kentucky	1,847	65.15	81.48	93.68	98.64	99.31
Louisiana	4,511	82.96	93.86	100.00	100.00	100.00
Maine	2,662	62.37	74.76	85.80	94.89	98.16
Maryland	4,601	58.73	97.56	100.00	100.00	100.00
Massachusetts	5,473	70.70	83.24	91.92	97.67	99.72
Michigan	4,939	59.09	72.19	84.32	91.73	96.18
Minnesota	4,857	63.63	72.78	76.93	83.25	93.41
Mississippi	1,451	54.85	58.49	59.78	63.36	67.72
Missouri	3,553	58.62	66.63	76.35	89.01	97.70
Montana	5,080	69.54	78.06	81.40	87.87	94.41
Nebraska	3,693	57.42	61.52	67.86	75.74	88.74
Nevada	5,115	64.88	82.80	92.35	95.82	99.30
New Hampshire	4,608	66.60	78.94	91.48	97.10	99.24
New Jersey	6,323	63.30	78.47	90.00	95.19	98.72
New Mexico	4,543	77.64	98.71	100.00	100.00	100.00
New York	7,627	66.40	78.53	88.93	96.00	97.60
North Carolina	3,256	88.51	99.04	99.91	100.00	100.00
North Dakota	3,338	57.30	63.60	73.20	87.17	96.19
Ohio	4,659	63.40	80.47	90.84	96.64	98.94
Oklahoma	3,744	75.58	92.99	97.71	99.20	99.86
Oregon	5,992	73.75	85.66	95.81	97.91	99.37
Pennsylvania	4,626	59.70	70.81	81.97	89.61	95.48
Rhode Island	5,337	69.11	86.59	93.53	99.43	99.53
South Carolina	2,234	65.34	77.61	86.93	92.08	95.72
South Dakota	3,557	54.69	59.31	67.89	82.48	95.59
Tennessee	2,599	75.18	89.36	99.33	100.00	100.00
Texas	4,436	76.89	89.91	96.15	98.52	99.48
Utah	4,419	99.27	99.51	100.00	100.00	100.00
Vermont	3,506	64.84	76.90	95.80	97.86	99.39
Virginia	2,749	61.68	79.10	97.39	99.09	100.00
Washington	5,497	76.60	95.68	98.99	99.77	99.97
West Virginia	3,093	77.06	94.93	100.00	100.00	100.00
Wisconsin	4,439	60.73	68.74	76.92	87.08	95.60
Wyoming	4,916	67.63	75.21	82.75	88.46	91.48

1/ Sum of the classrooms in each State at the selected percent of the State median expenditure

NOTE.--The District of Columbia and Hawaii are not [illegible] because each operated [illegible] a single school system in 1969-70 with only a single expenditure per classroom [illegible]. They are, however, included in data for the United States.

Table 21.–Percent of classroom units whose expenditures are above specific percents of the State median expenditure: 1959–60, United States

State	State median expenditure	Percent of State median expenditure				
		90	80	70	60	50
1	2	3	4	5	6	7
UNITED STATES [1]	-	70.11	86.17	94.84	97.75	98.55
Alabama	$4,221	78.80	98.87	100.00	100.00	100.00
Alaska	12,542	75.37	90.50	97.79	99.33	100.00
Arizona	8,434	74.16	88.38	97.11	99.27	99.94
Arkansas	3,645	74.24	91.26	97.16	99.82	100.00
California	9,697	74.51	92.18	97.93	99.72	99.92
Colorado	8,320	75.08	87.07	97.00	99.20	99.7[illegible]
Connecticut	9,060	76.27	93.95	99.33	99.94	100.00
Delaware	8,655	70.78	93.58	99.02	99.60	100.00
Florida	6,639	88.65	99.25	100.00	100.00	100.00
Georgia	4,615	80.12	96.19	100.00	100.00	100.00
Idaho	5,469	78.05	96.06	99.54	99.88	99.94
Illinois	9,164	60.78	76.21	93.33	97.78	98.65
Indiana	7,458	58.41	70.92	86.68	94.58	98.61
Iowa	7,386	69.51	85.43	93.27	97.21	98.22
Kansas	7,052	71.50	83.89	94.74	96.18	98.34
Kentucky	3,900	79.35	95.93	99.87	100.00	100.00
Louisiana	7,256	82.66	99.97	100.00	100.00	100.00
Maine	5,380	67.71	77.45	91.21	98.59	99.78
Maryland	8,638	68.35	85.32	100.00	100.00	100.00
Massachusetts	8,238	67.38	89.66	98.64	100.00	100.00
Michigan	8,382	60.42	66.01	82.00	96.22	97.28
Minnesota	8,190	68.03	83.32	91.87	94.04	94.87
Mississippi	3,756	74.29	95.85	98.44	99.65	100.00
Missouri	6,917	53.94	65.58	80.38	92.15	94.78
Montana	7,225	76.86	89.78	95.30	98.25	99.76
Nebraska	5,780	69.80	75.95	85.68	90.35	97.26
Nevada	10,163	62.56	97.34	99.68	100.00	100.00
New Hampshire	6,636	72.20	86.68	96.74	99.07	99.81
New Jersey	9,785	67.24	88.27	95.27	99.75	100.00
New Mexico	7,616	98.86	100.00	100.00	100.00	100.00
New York	12,215	72.81	95.55	99.04	99.69	99.79
North Carolina	4,698	88.79	98.86	100.00	100.00	100.00
North Dakota	5,903	65.86	80.32	95.71	99.02	99.48
Ohio	7,299	60.67	76.67	92.90	98.26	99.95
Oklahoma	5,965	71.15	90.39	97.89	99.10	99.84
Oregon	8,796	93.24	97.44	98.81	99.23	99.95
Pennsylvania	7,999	70.47	93.41	99.02	99.61	99.96
Rhode Island	8,563	78.80	89.13	100.00	100.00	100.00
South Carolina	4,090	76.32	91.85	98.67	100.00	100.00
South Dakota	6,084	57.16	63.28	81.78	88.18	96.90
Tennessee	4,735	63.52	86.35	96.99	99.92	100.00
Texas	6,858	59.04	78.34	94.94	99.23	100.00
Utah	7,184	90.21	100.00	100.00	100.00	100.00
Vermont	6,019	62.79	80.47	93.46	99.19	99.87
Virginia	5,870	62.77	79.82	96.33	99.28	100.00
Washington	8,272	82.35	97.61	99.81	99.98	99.98
West Virginia	5,141	81.84	95.62	100.00	100.00	100.00
Wisconsin	8,102	60.52	67.16	84.01	87.06	91.43
Wyoming	8,444	85.94	96.94	98.93	99.69	99.91

[1] Sum of the classrooms in each State at the selected percent of the State median expenditure.

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

Table 22. Percent of classroom units whose expenditures are above specific percents of the State median expenditure: 1969–70, United States

State	State median expenditure	Percent of State median expenditure				
		90	80	70	60	50
1	2	3	4	5	6	7
UNITED STATES 1/	$13,531	75.39	90.09	96.62	98.39	98.97
Alabama	7,861	65.99	83.26	91.[illegible]	100.00	100.00
Alaska	18,156	88.07	91.89	100.00	100.00	100.00
Arizona	13,636	74.73	79.40	85.27	86.36	89.86
Arkansas	8,097	75.40	88.71	96.09	98.94	99.16
California	15,289	83.14	97.66	99.71	100.00	100.00
Colorado	13,131	77.83	90.78	99.50	100.00	100.00
Connecticut	14,520	80.28	89.33	95.98	99.60	100.00
Delaware	13,669	85.45	93.20	100.00	100.00	100.00
Florida	12,864	90.33	97.96	99.09	100.00	100.00
Georgia	10,498	81.57	96.70	100.00	100.00	100.00
Idaho	10,750	77.88	89.68	100.00	100.00	100.00
Illinois	15,257	63.07	77.87	89.50	94.70	97.62
Indiana	13,112	67.97	88.98	96.85	98.83	100.00
Iowa	14,601	79.03	94.93	97.72	100.00	100.00
Kansas	12,[illegible]	75.12	96.10	99.23	100.00	100.00
Kentucky	10,374	78.53	92.51	96.99	99.28	100.00
Louisiana	11,190	85.09	97.17	100.00	100.00	100.00
Maine	12,255	70.35	88.69	93.24	96.51	99.28
Maryland	15,791	84.11	95.72	99.39	100.00	100.00
Massachusetts	15,272	75.59	91.64	100.00	100.00	100.00
Michigan	16,473	63.43	78.94	93.87	98.71	98.71
Minnesota	15,035	73.04	91.05	97.40	98.58	98.91
Mississippi	9,035	64.68	84.31	94.40	100.00	100.00
Missouri	11,965	65.97	80.81	93.95	97.88	100.00
Montana	13,842	64.88	70.62	81.00	91.79	100.00
Nebraska	11,719	81.78	89.40	95.18	97.84	99.70
Nevada	13,344	99.17	99.17	100.00	100.00	100.00
New Hampshire	11,344	77.43	92.51	94.99	95.57	98.74
New Jersey	17,814	74.78	88.55	95.92	98.62	100.00
New Mexico	11,117	96.73	100.00	100.00	100.00	100.00
New York	22,663	73.76	84.93	90.47	91.34	92.91
North Carolina	11.670	75.49	93.89	100.00	100.00	100.00
North Dakota	10,486	82.07	95.43	97.48	99.58	100.00
Ohio	13,178	65.62	84.97	97.22	100.00	100.00
Oklahoma	9,371	71.74	84.73	94.83	98.23	99.15
Oregon	16,400	74.84	89.47	99.22	99.55	99.55
Pennsylvania	14,075	77.19	96.16	99.69	100.00	100.00
Rhode Island	15,132	74.99	92.30	98.54	100.00	100.00
South Carolina	10,660	83.22	92.66	95.51	97.38	97.38
South Dakota	10,708	72.31	88.75	95.53	98.32	98.96
Tennessee	8.786	73.16	95.96	98.82	98.82	98.82
Texas	9,940	79.85	90.71	98.48	99.86	100.00
Utah	11,404	100.00	100.00	100.00	100.00	100.00
Vermont	12,142	58.65	66.31	71.48	75.02	77.62
Virginia	11,371	72.15	93.36	100.00	100.00	100.00
Washington	15,438	68.07	90.00	97.91	99.58	100.00
West Virginia	10,852	76.28	100.00	100.00	100.00	100.00
Wisconsin	14,217	73.59	91.90	99.13	100.00	100.00
Wyoming	13,160	91.49	96.47	96.47	96.47	100.00

1/ Sum of the classrooms in each State at the selected percent of the State median expenditure.

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

Extent of Equalization

An evaluation of the extent of equalization for the 1969–70 school year can be obtained from an analysis of the percentages listed in table 22. In general, the comparative status on equalization among the States might be discussed in terms of any one of the five columns of percentages. Approximately the same situation would be revealed. However, most of the discussion here is based upon column 5, which lists the percentages of classroom units in the States that were supported at levels above 70 percent of the State medians. Other selected percentiles are discussed mainly in relation to 70 percent of the State medians.

The selection of 70 percent of the median does not imply any preference or recommendation for this as a satisfactory level; it is, however, specific and will serve well as the basis for further discussion. Recommendations could scarcely be made for any of the 50, 60, 70, or 80 percent columns since all of them pertain to expenditures lower than State medians many of which are inadequate levels of support for public education.

In column 5, as well as in other columns of table 22, States with high percentages have a higher degree of equalization among the low-expenditure school systems than States with lower percentages. That is, States with large numbers of their classroom units supported at levels above specified percentages of the State median have a better situation with regard to equalization than States with lower numbers.

Although 12 States have 100 percent of their classroom units supported at more than 70 percent of the State median, only one State, Utah, achieved the goal of supporting all of their classrooms above 90 percent of the State median. Five States Florida, Nevada, New Mexico, Utah, and Wyoming had more than 90 percent of their classrooms achieve this goal. On the basis of this goal, most States can profitably allocate more State funds as equalization aid. This would apply particularly to States having the lowest percentages in column 3, such as Alabama, Illinois, Michigan, Mississippi, Missouri, Montana, Ohio, and Vermont.

While extremely low support levels are undesirable, some of the low-expenditure levels may be allowed by State legislatures. In some instances, a low amount per classroom unit may be a large amount per pupil. This would be true for classrooms with small numbers of pupils. In school system reorganization programs, designed to eliminate small systems and classrooms having only a few pupils, some legislatures, noting the extremely high expenditure per pupil, have approved State allocation formulas which do not provide sufficient funds to support the high per-pupil expenditures for such systems. Allocation of less adequate funds to these areas in order to encourage the local school systems to consolidate, may have been partially responsible for some extremely low expenditures per classroom unit for the 1969-70 school year.

However, such a development places responsibility upon both the State and the local systems for a denial of a reasonable program of education to many children. Some of the States and local school systems are permitting classrooms to operate at support levels that are known to be comparatively low. It is an unwholesome and unfortunate situation that children must suffer the handicaps of low-level educational support while the parents and boards of education debate the improvement of system organization.

Chart 7 groups the States according to their percentage of classroom units supported above 70 percent of the State medians. The highest percentages are chiefly for States in the South. Exceptions are Alaska, Idaho, Massachusetts, Nevada, New Mexico, and Utah. The presence of large systems in these States is an important factor in securing improved equalization among classrooms supported at levels lower than the State median.

States showing very poor equalization

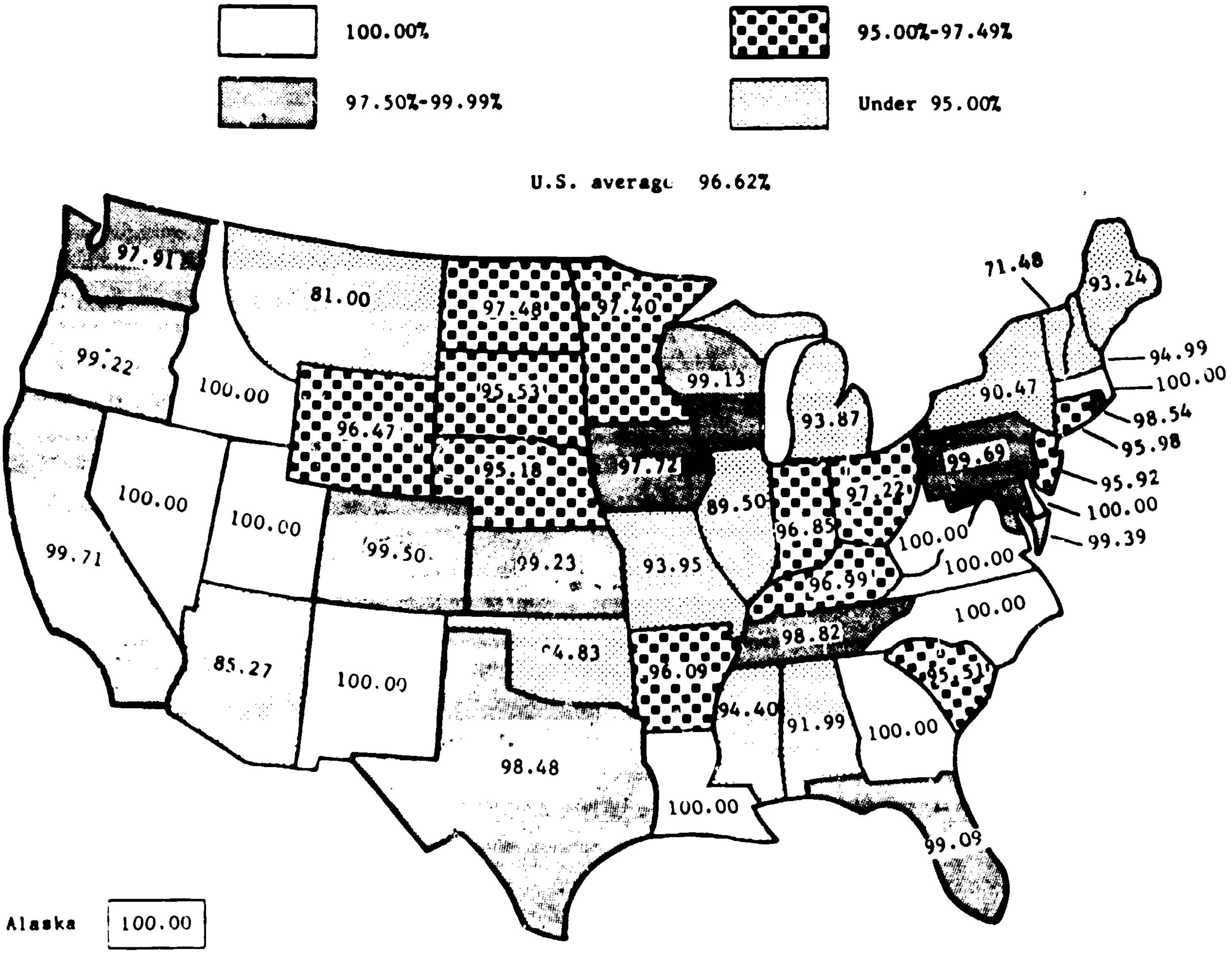
100.00%
95.00%-97.49%
97.50%-99.99%
Under 95.00%
U.S. average 96.62%
97.91
81.00
97.48
97.40
99.22
100.00
96.47
95.53
99.13
71.48
93.24
94.99
100.00
90.47
98.54
93.87
95.98
95.18
97.72
99.69
95.92
100.00
100.00
99.50
89.50
96.85
97.22
100.00
99.39
99.71
99.23
93.95
96.99
100.00
100.00
98.82
64.83
85.27
100.00
96.09
95.51
94.40
91.99
100.00
98.48
100.00
99.09
Alaska
100.00

Chart 7. Proportion of classroom units supported above 70 percent of State median expenditure levels, by State: 1969-70, United States situations are spread across the United States. The presence of relatively small systems in the four low States, (Arizona, Illinois, Montana, and Vermont) which have less than 90 percent of their classrooms supported at 70 percent of the State median appears to be partially responsible for the poor equalization status (see table 41). Opportunities to improve the equalization status and to raise the low-expenditure levels should be sought in finance systems such as these.

School finance systems should be analyzed and evaluated in terms of the percentages indicated in chart 7. To the extent that percentages are less than 100, classrooms are supported at less than 70 percent of the State medians, which themselves are expenditures often insufficient to support a satisfactory program of education.

Trend in Equalization

The status of equalization with regard to maintaining support levels in the low-wealth school systems reasonably close to State medians for the 1969-70 school year can be compared with the similar status for 1959-60 given in table 21. Eighteen States failed to show improvement in their equalization status at 70 percent of the State median. The others lifted the support levels for the low-expenditure classrooms so that they were higher in relation to the State medians than 10 years earlier.

Evidence in chart 8 indicates that an overwhelming majority of the States are trying to solve the problem of financing low-wealth school systems. Through improvements of State school finance plans, they are providing more adequate funds to raise support levels in the low-expenditure classrooms. However, chart 8 and tables 21

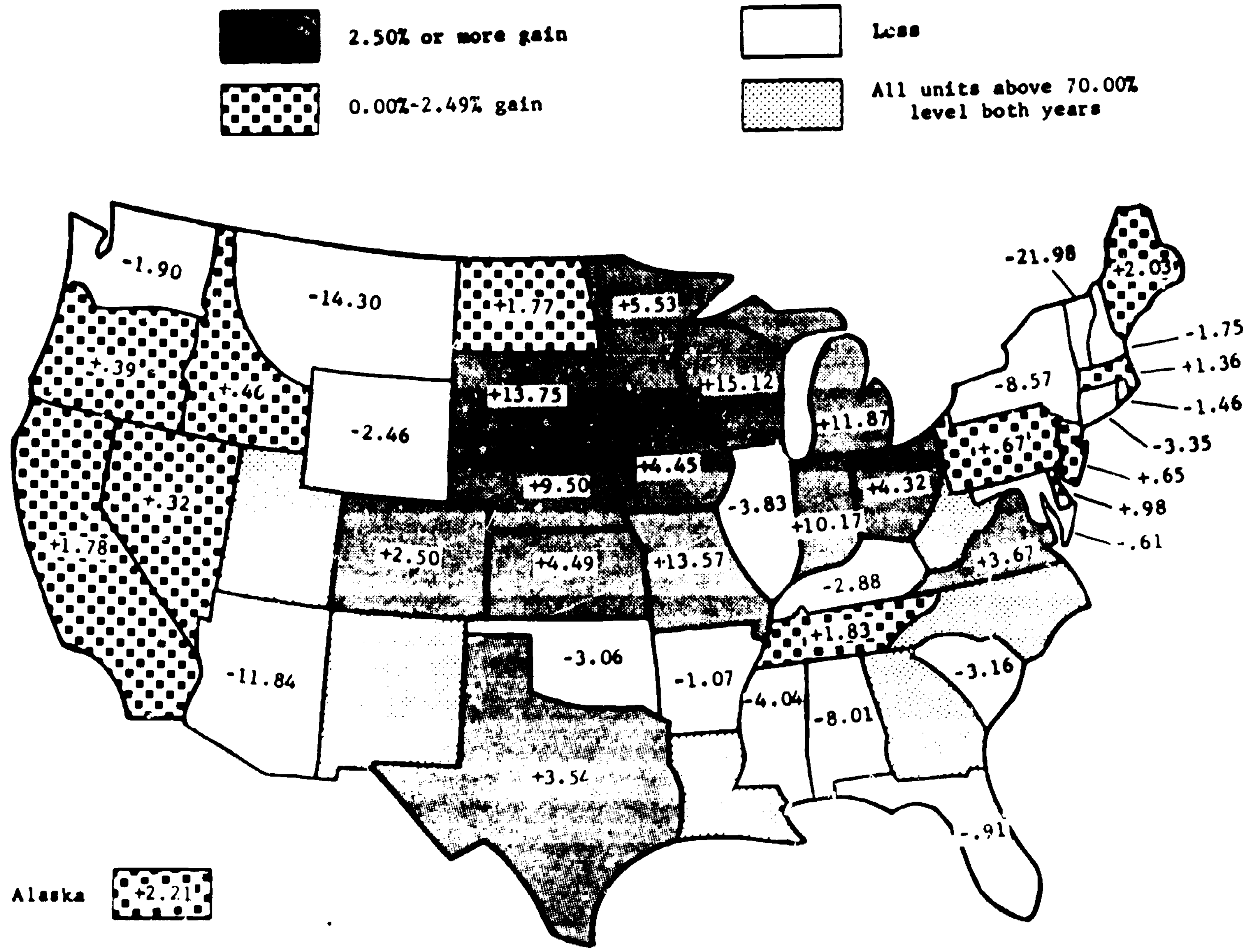
2.50% or more gain
0.00%-2.49% gain
Loss
All units above 70.00% level both years
-1.90
-14.30
+1.77
+5.53
-21.98
+2.03
+.39
+.46
-2.46
+13.75
+15.12
+11.87
-8.57
-1.75
+1.36
-1.46
-3.35
+.65
+.98
-.61
+.67
+.32
+1.78
+9.50
+4.45
+4.32
-3.83
+10.17
+2.50
+4.49
+13.57
+3.67
-2.88
+1.83
-11.84
-3.06
-1.07
-4.04
-8.01
-3.16
+3.54
-.91
Alaska
+2.21

Chart 8. Gains and losses in percent of classroom units supported at levels above 70 percent of the State median, by State: 1959-60 to 1969-70, United States and 22 indicate that there is much to be done. This is particularly true if 90 percent of the State median is recognized as an acceptable standard of support for all classroom units.

That considerable progress has been made in equalization is apparent in the improvement in the percentage of classrooms supported at levels above 50 percent of the State medians. In 1949–50, 10 States–Alaska, Florida, Louisiana, Maryland, New Mexico, North Carolina, Tennessee, Utah, Virginia, and West Virginia supported none of their classrooms below 50 percent of the State median; thus these States have a 100 percent listed in column 7 of table 20. In 1959–60, these 10 States were joined by 13 additional States–Alabama, Arkansas, Connecticut, Delaware, Georgia, Kentucky, Massachusetts, Mississippi, Nevada, New Jersey, Rhode Island, South Carolina, and Texas–to make 23 States which reported none of their classrooms were supported below 50 percent of the State median (see col. 7 of table 21). In 1969–70, these 23 States were joined by 13 additional States–California, Colorado, Idaho, Indiana, Iowa, Kansas, Missouri, Montana, North Dakota, Ohio, Pennsylvania, Wisconsin, and Wyoming (see col. 7 of table 22). However, only 33 States had 100 percent of their classroom units supported above 50 percent of the State median in 1959–60 as three States–Arkansas, South Carolina, and Tennessee–did not meet this standard. The remaining States have some classrooms supported in 1969–70 at levels which are only half the State median expenditure level, but only Arizona and Vermont have 10 percent or more of their classroom units supported at this extremely low level.

Improvement in Equalization

Another significant measure of the status of expenditure levels among the low-expenditure systems may be obtained by comparing the actual expenditure for the lower half of the classroom units with the amount that would have been expended if these units had been supported at the State median expenditure level.

Table 23 presents the actual expenditures for the lower 50 percent of the classroom units and the amount required to finance them at the State median level for the school years 1939–40, 1949–50, 1959–60, and 1969–70. The actual expenditures as percentages of the amounts that would have been spent if the lower 50 percent of the classroom units were financed at the State median are listed in columns 2, 3, 4, and 5 of table 24 for the 1939–40, 1949–50, 1959–60, and 1969–70 school years, respectively.

A high percent, such as the 95.14 percent for Utah (col. 5 of table 24), implies that the lower portion of the expenditure line will approach the perpendicular dropped from the State median; and a low percent, such as the 60.34 percent for Vermont, indicates that the lower portion of the expenditure line recedes or swings away from the perpendicular which represents the median. The pattern in Utah, in which the lower half resembles a rectangle, portrays a State school finance system with far more satisfactory equalization among the low-support classrooms than the system which produces a lower portion resembling the triangular pattern. When the lower portion resembles the triangular pattern, as with Vermont, the State finance system permits low-wealth systems to support schools at levels that are very low in comparison with the State median. Chart 1, page 8, illustrates these patterns.

A comparison of the percentages in columns 2, 3, 4, and 5 of table 24 will show the improvement in equalization among the State school finance systems during the past 30 years. Percentage changes in equalization from 1939–40 to 1949–50, from 1949–50 to 1959–60, and from 1959–60 to 1969–70 are shown in columns 6, 7, and 8. States showing less equalization have minus signs before the percentages; all other States show improvement in equalization with success in their efforts to provide greater financial uniformity in the school programs for the less wealthy areas. Increases of 10 or more percentage points from 1949–50 to 1959–60 are noted for Iowa, Kansas, Mississippi, Montana, Nebraska, North Dakota, Pennsylvania, South Carolina, and Wyoming with another 12 States showing increases of 5 to 10 percentage points. From 1959–60 to 1969–70, only South Dakota and Wisconsin had increases of 10 or more percentage points and increases of more than 5 to 10 percentage points are noted for nine States–Indiana, Iowa, Kansas, Michigan, Missouri, Nebraska, North Dakota, Texas, and Virginia.

States which had the lowest equalizing percents in 1969–70 can be identified by their placement at the bottom in table 24. The 5 States with less than 80 percent in column 5 are Arizona, Illinois, Montana, New York, and Vermont. The distribution of a larger proportion of the State funds for education as equalization aid would raise these percentages.

States which have made considerable progress during the 30-year period (i.e., the sum of the data in columns 6, 7, and 8 totals more than 20 percentage points) include Alabama, Florida, Georgia, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Nebraska, New Mexico, South Carolina, Virginia, Wisconsin, and Wyoming. However, Alabama, New Mexico, and Wyoming lost ground in the past 10 years from 1959–60 to 1969–70.

Seventeen States show progress in each of the three 10-year periods but only 5 States–Iowa, Kansas, Minnesota, Nebraska and Nevada–had increases of at least 3 percentage points in each period.

Table 23.–Expenditures of classroom units supported below the State median expenditure, and amounts required to raise them to the State median: 1939–40, 1949–50, 1959–60, and 1969–70, United States

(NA—Not available)

State	Expenditures for classroom units below the State median				Amount required to support classrooms at State median expenditure			
	1939-40	1949-50	1959-60	1969-70	1939-40	1949-50	1959-60	1969-70
1	2	3	4	5	6	7	8	9
UNITED STATES	$664,417,163	$1,682,892,648	$4,589,778,934	$11,939,322,451	$920,250,635	$2,087,413,862	$5,355,167,249	$13,900,515,464
Alabama	5,380,557	23,629,176	58,638,841	124,696,769	9,202,680	26,207,467	63,853,047	152,633,457
Alaska	NA	1,457,277	8,902,965	12,499,410	NA	1,575,770	9,898,404	14,034,933
Arizona	3,786,306	10,821,924	38,473,820	102,623,351	6,048,156	13,230,931	44,427,541	132,234,362
Arkansas	2,836,901	12,700,865	27,932,160	77,869,352	4,257,797	15,071,452	31,819,150	90,696,784
California	56,488,596	153,865,657	581,865,120	1,207,179,350	74,696,808	186,556,365	653,018,337	1,326,887,966
Colorado	5,829,819	14,790,432	51,350,289	148,400,431	8,207,000	18,910,482	58,743,161	168,988,857
Connecticut	11,009,151	23,432,631	71,150,784	205,953,713	13,365,219	27,190,265	80,124,959	233,095,415
Delaware	1,574,128	3,573,350	12,865,575	38,674,813	1,878,566	4,056,793	14,566,314	42,039,930
Florida	5,906,124	29,242,001	111,293,590	397,781,990	8,920,609	34,017,135	120,507,385	618,951,118
Georgia	5,913,116	28,130,008	71,953,428	226,238,880	10,331,458	32,066,160	78,792,983	246,923,909
Idaho	2,984,377	7,255,163	16,717,179	62,186,794	3,670,542	8,228,168	18,450,200	67,238,216
Illinois	35,265,167	93,006,353	247,283,580	670,817,000	57,843,165	130,645,330	306,226,411	838,934,656
Indiana	17,639,113	42,807,093	113,210,613	309,411,900	22,291,858	55,494,177	145,420,759	361,123,217
Iowa	11,463,495	30,983,802	76,177,105	206,162,330	18,515,510	43,206,134	90,229,235	229,384,965
Kansas	7,832,251	22,332,080	61,671,235	167,701,153	13,509,414	30,129,955	72,668,003	163,561,131
Kentucky	6,520,495	15,906,848	41,641,952	153,831,730	7,957,349	18,995,936	46,139,767	173,156,461
Louisiana	5,535,982	34,650,869	85,087,424	181,257,068	10,710,543	38,109,517	92,298,371	196,150,881
Maine	3,000,498	6,475,357	18,389,926	55,387,848	3,867,858	8,261,327	22,345,676	65,593,087
Maryland	7,411,020	23,537,198	83,836,546	190,163,979	8,539,362	27,232,878	97,677,657	217,586,320
Massachusetts	27,353,525	50,317,396	120,629,574	368,099,160	31,891,283	59,389,162	139,262,653	414,990,976
Michigan	27,610,750	73,066,137	198,682,645	658,463,988	46,637,942	96,806,906	262,705,665	805,423,716
Minnesota	12,851,825	34,658,261	90,191,880	289,732,276	19,813,903	67,462,207	110,601,401	335,569,527
Mississippi	1,821,990	7,034,550	33,110,696	94,099,285	4,684,828	16,511,933	37,411,288	113,530,521
Missouri	13,663,531	31,170,336	78,106,827	240,263,327	18,425,086	62,729,926	106,875,687	289,572,761
Montana	3,023,068	8,793,339	20,401,990	63,368,768	4,452,865	11,355,979	23,087,596	57,163,396
Nebraska	5,677,392	13,940,618	33,273,029	62,166,684	9,455,868	21,398,162	42,689,376	73,083,519
Nevada	826,526	2,306,880	9,978,739	2,301,936	1,069,570	2,797,784	11,237,790	2,482,138
New Hampshire	2,383,631	5,192,199	12,554,987	32,240,728	2,710,314	6,310,460	14,474,875	37,460,255
New Jersey	32,843,130	57,758,200	162,438,210	474,479,685	62,115,217	72,163,704	190,509,064	551,271,728
New Mexico	2,645,459	10,106,264	31,819,307	41,125,986	3,474,958	11,154,392	32,590,766	43,569,782
New York	117,122,231	210,358,624	567,815,103	1,367,619,869	168,358,780	260,624,802	638,068,190	1,752,769,631
North Carolina	11,960,879	48,926,668	89,583,698	275,227,426	15,229,215	51,996,673	96,023,562	509,047,729
North Dakota	2,687,175	7,312,023	17,819,369	34,646,500	3,547,055	10,368,915	21,284,382	38,263,225
Ohio	38,606,713	85,777,648	217,881,265	622,679,564	48,728,919	105,634,063	267,268,912	731,761,675
Oklahoma	11,269,263	29,303,396	64,598,145	114,410,391	13,319,399	33,118,839	74,132,804	135,254,252
Oregon	5,343,258	24,068,753	55,736,924	158,845,852	7,298,429	28,072,588	59,763,190	181,128,617
Pennsylvania	50,856,926	103,913,156	306,141,360	672,382,076	71,596,395	139,700,357	362,394,594	752,691,396
Rhode Island	4,289,727	7,530,626	19,603,782	56,915,856	4,825,818	8,861,370	21,814,976	64,646,827
South Carolina	4,677,350	15,099,246	40,827,615	135,046,755	8,547,674	19,315,511	45,908,820	152,073,111
South Dakota	3,071,553	7,376,097	18,9[illegible],332	38,460,801	4,359,362	11,052,813	25,912,888	44,880,653
Tennessee	7,611,670	27,391,728	62,001,637	157,221,742	9,247,860	30,937,031	73,116,829	179,111,466
Texas	25,430,989	91,658,760	230,119,810	558,776,401	34,597,938	104,367,808	257,396,415	627,405,603
Utah	3,980,708	11,791,530	29,037,294	52,242,750	4,568,635	12,644,657	31,062,635	54,913,769
Vermont	1,453,156	3,493,275	7,994,759	16,874,081	1,838,892	4,301,936	9,742,877	27,965,165
Virginia	6,561,527	24,212,770	75,237,457	240,159,920	9,576,482	29,573,041	91,191,091	272,833,071
Washington	11,460,618	34,906,653	94,165,179	235,941,804	13,422,699	39,088,901	102,372,984	276,217,915
West Virginia	10,884,615	23,287,564	60,710,592	85,841,561	11,917,548	26,086,509	64,590,610	94,170,567
Wisconsin	13,886,466	31,688,767	89,060,544	292,108,546	20,849,930	43,406,659	120,600,623	331,209,606
Wyoming	1,697,844	4,237,624	12,845,272	19,162,460	2,647,117	5,650,942	13,887,386	21,228,506

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

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Table 24. Evaluation of the equalization situation for the classroom units supported below the State medians: 1939-40, 1949-50, 1959-60, and 1969-70, United States

(Ranked by percent in col. 5; NA-Not available)

State	Ratio of expenditures below the median to the total amount required to support classroom units at the State median expenditure						
	1939-40	1949-50	1959-60	1969-70	Change, 1939-40 to 1949-50	Change, 1949-50 to 1959-60	Change, 1959-60 to 1969-70
1	2	3	4	5	6	7	8
UNITED STATES	72.20	80.62	85.71	85.89	8.42	5.09	0.18
Utah	87.13	94.75	93.48	95.14	7.62	-1.27	1.66
New Mexico	76.13	90.59	97.63	94.39	14.46	7.04	-3.24
Nevada	78.56	82.45	88.80	92.74	3.89	6.35	3.94
Florida	66.21	85.96	92.35	92.73	19.75	6.39	.38
Louisiana	51.69	90.92	92.19	92.41	39.23	1.27	.22
Delaware	83.80	88.13	88.19	91.95	4.33	.06	3.76
Georgia	57.23	87.72	91.32	91.62	30.49	3.60	.30
West Virginia	91.35	89.27	91.30	91.16	-2.08	2.03	-.14
California	75.62	82.48	89.10	90.98	6.86	6.62	1.88
North Dakota	75.76	70.52	83.72	90.60	-5.24	13.20	6.88
Kansas	57.98	74.19	84.87	90.30	16.21	10.68	5.43
Wyoming	69.38	74.99	92.50	90.27	5.61	17.51	-2.23
Iowa	61.91	71.71	84.43	89.88	9.80	12.72	5.45
Pennsylvania	71.03	74.35	89.41	89.33	3.32	15.06	-.08
Idaho	81.31	88.17	90.61	89.31	6.86	2.44	-1.30
Texas	73.50	87.82	81.63	89.06	14.32	-6.19	7.43
Alaska	NA	92.48	89.94	89.06	NA	-2.54	-.88
North Carolina	78.41	94.10	93.29	89.06	15.69	-.81	-4.23
Kentucky	81.94	83.74	90.25	88.84	1.80	6.51	-1.41
South Carolina	52.39	78.17	88.92	88.80	25.78	10.75	-.12
Massachusetts	85.77	84.72	86.63	88.71	-1.05	1.91	2.08
Connecticut	82.37	86.18	88.80	88.36	3.81	2.62	-.44
Wisconsin	66.60	72.67	73.85	88.19	6.07	1.18	14.34
Rhode Island	88.89	84.98	89.86	88.04	-3.91	4.88	-1.82
Virginia	68.52	81.87	82.51	88.02	13.35	.64	5.51
Colorado	71.03	78.21	87.41	87.86	7.18	9.20	.45
Tennessee	82.31	88.54	84.80	87.78	6.23	-3.74	2.98
Oregon	73.21	85.74	93.26	87.70	12.53	7.52	-5.56
Maryland	86.79	86.43	85.82	87.40	-.36	-.61	1.58
Minnesota	64.86	73.02	81.55	86.34	8.16	8.53	4.79
New Jersey	77.98	80.04	85.27	86.07	2.06	5.23	.80
New Hampshire	84.26	82.28	86.74	86.07	-1.98	4.46	-.67
Arkansas	66.63	84.27	87.78	85.86	17.64	3.51	-1.92
South Dakota	70.46	66.72	73.31	85.70	-3.74	6.59	12.39
Indiana	79.13	77.14	77.85	85.68	-1.99	.71	7.83
Washington	85.38	89.30	91.98	85.42	3.92	2.68	-6.56
Ohio	79.23	81.36	81.52	85.07	2.13	.16	3.55
Nebraska	57.93	65.15	77.94	85.06	7.22	12.79	7.12
Oklahoma	84.61	88.48	87.14	84.59	3.87	-1.34	-2.55
Maine	77.58	78.38	82.30	84.44	.80	3.92	2.14
Missouri	72.96	72.95	73.08	82.96	-.01	.13	9.88
Mississippi	38.89	48.47	88.50	82.88	9.58	40.03	-5.62
Michigan	67.45	75.48	75.63	81.75	8.03	.15	6.12
Alabama	58.47	90.16	91.83	81.67	31.69	1.67	-10.16
Illinois	60.93	71.19	80.75	79.96	10.26	9.56	-.79
New York	69.57	80.78	88.99	78.03	11.21	8.21	-10.96
Arizona	93.53	81.79	86.60	77.61	-11.74	4.81	-8.99
Montana	67.89	77.43	88.37	75.89	9.54	10.94	-12.48
Vermont	79.02	81.20	82.06	60.34	2.18	.86	-21.72

NOTE.--The District of Columbia and Hawaii are not included because each operated as a single school system in 1969-70 with only a single expenditure per classroom unit. They are, however, included in data for the United States.

CHAPTER V

Load, Ability, and Effort

History and biography have taught that the occurrence of intellectual brilliance in individuals follows no set pattern. Many of the greatest leaders have come from unpromising origins; and the sons and daughters of the great are not, with rare exceptions, the leaders of the next generation. This lack of pattern makes it essential to offer educational services widely and universally. Insufficient educational opportunity in some areas can deprive the Nation of the full contribution of some of its able students, and low-level expenditures for education are certainly depriving many of the opportunity to establish their lifetime activity levels at their highest potentials.

Variations in educational services over the Nation deserve recurring attention. The 1939-40 study in the decennial series, of which the present publication is a part, reported a ratio of 60 to 1 from the maximum to the minimum expenditure, based upon the fact that 790 classroom units were shown for the interval $6,000 and over, while 1,674 classroom units were in the interval from $0 to $99.

If one prefers to disregard extremes, such as the highest and lowest 2 percent, and examine the 98th and 2d percentiles, the ratio for 1939-40 was 16 to 1. This may be compared to the corresponding ratios of 6 to 1 for the 1949-50 study, and 4 to 1 for 1959-60 and for the present data, 10 years later.

The trend in these ratios is evidence that expenditures of low-expenditure systems are making significant gains on systems further up the scale. Although the relative spread is decreasing, dollar difference in high-to-low expenditure levels continues to grow. The magnitude of these differences is apparent from chart 9 and its accompanying tabulation which present the expenditure per classroom unit for the six States with the highest medians and comparable figures for the six States with the lowest medians. From 1949-50 to 1959-60, the dollar gain for the six low-median States at the second percentile was $2,448, but $4,111 at the same percentile for the six States with the highest median expenditures. The corresponding gain at the 98th percentile for these two groups of States was $2,389 and $5,361. Medians for these two groups increased $2,040 and $4,279, respectively. From 1959-60 to 1969-70, the dollar gain for the six low-median States and six high-median States at the second percentile was approximately the same, $2,700; at the median $5,100 versus $8,200; at the 98th percentile $7,225 versus $14,744.

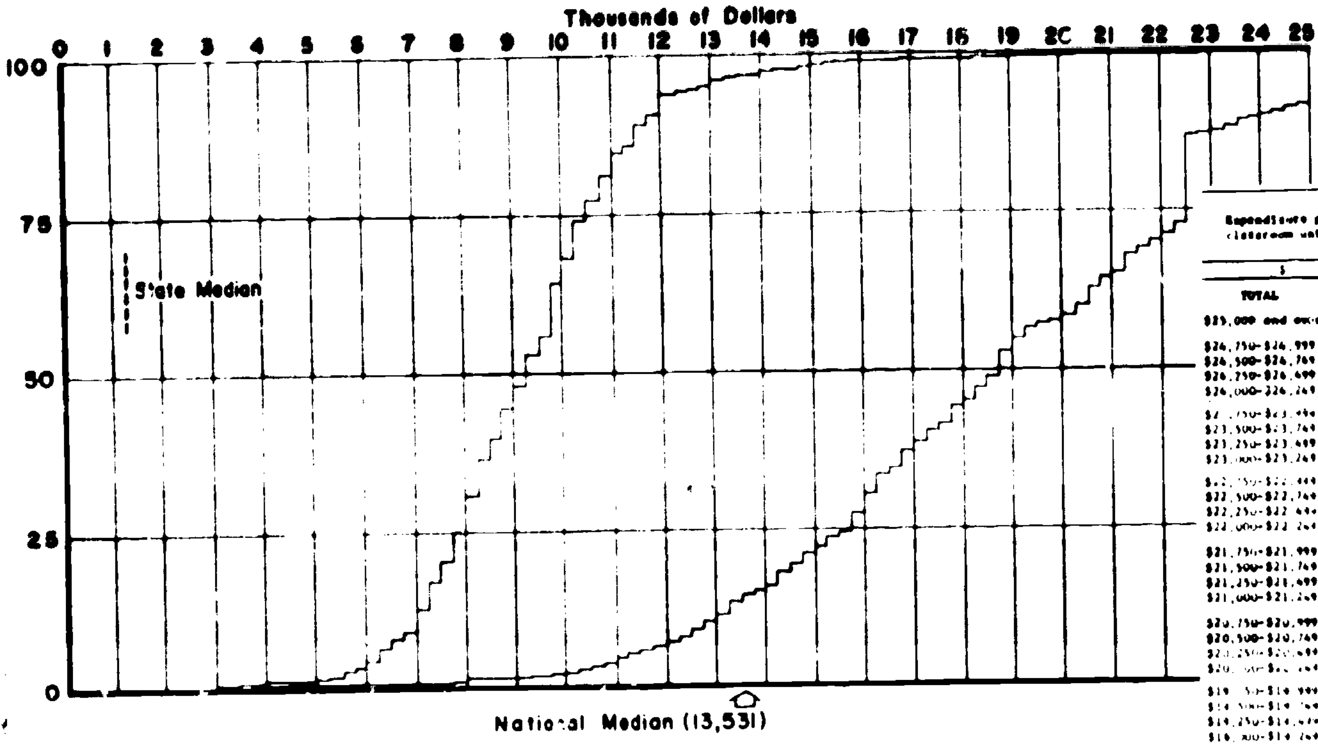
Although expenditures by low-expenditure systems are gaining on those farther up the scale, the variations are still too large. What are the reasons for these variations in expenditures for public education? Assuming that parents, school board members, and professional personnel generally desire excellent educational programs for their children; other factors must explain the variations. Most of these factors appear to be related to "load" (relative amount of the service), "ability" (availability of public funds for education), and "effort" (interest and willingness of the people to provide tax funds for school operation). Before discussing these factors, it is useful to examine the range of variation within the Nation represented by the average expenditure per classroom for the six States reporting the lowest expenditure levels and the six reporting the highest.

Six Low- and Six High-Expenditure States

The wide differences in expenditures and their significance for pupils are evident in the summarized data for the six low- and the six high-expenditure States. At the median classroom unit expenditure level, students in the six high-expenditure States have expenditures that are more than double those of the six low-expenditure States.

The six States having the lowest median expenditure level of all the 50 States in 1959-60 were identical to those for 1949-50: Alabama, Arkansas, Georgia, Kentucky, Mississippi, and South Carolina. In 1969-70, Oklahoma, Tennessee, and

Chart 9.–Comparison between the lowest and highest six States on expenditure per classroom unit: 1969–70, United States



Expenditure per classroom unit	Classroom units: Lowest 6 States: Percent	Lowest 6 States: Cumulative percent	Highest 6 States: Percent	Highest 6 States: Cumulative percent
1	2	3	4	5
TOTAL	100.00	-	100.00	-
$25,000 and over	.04	100.00	8.91	100.00
$24,750-$24,999	0	99.96	.25	91.09
$24,500-$24,749	0	99.96	.55	90.83
$24,250-$24,499	0	99.96	.60	90.28
$24,000-$24,249	0	99.96	.18	89.81
$23,750-$23,999	0	99.96	.58	89.63
$23,500-$23,749	0	99.96	.64	89.05
$23,250-$23,499	0	99.96	[illegible]	88.36
$23,000-$23,249	0	99.96	[illegible]	87.90
$22,750-$22,999	.01	99.96	[illegible]	87.58
$22,500-$22,749	0	99.95	14.38	87.46
$22,250-$22,499	0	99.95	1.43	73.08
$22,000-$22,249	0	99.95	.47	71.65
$21,750-$21,999	0	99.93	1.35	70.00
$21,500-$21,749	0	99.93	1.15	69.35
$21,250-$21,499	0	99.93	1.91	68.20
$21,000-$21,249	0	99.93	1.43	66.29
$20,750-$20,999	0	99.93	1.03	64.86
$20,500-$20,749	0	99.93	2.02	63.83
$20,250-$20,499	.02	99.93	1.65	60.20
$20,000-$20,249	0	99.91	.86	58.76
$19,750-$19,999	.19	99.91	.63	57.89
$19,500-$19,749	[illegible]	99.72	.20	57.26
$19,250-$19,499	[illegible]	99.72	1.55	56.56
$19,000-$19,249	.23	99.72	[illegible]	55.01
$18,750-$18,999	0	99.49	.41	53.30
$18,500-$18,749	0	99.49	1.36	[illegible]
$18,250-$18,499	.23	99.49	.81	[illegible]
$18,000-$18,249	0	99.26	.41	45.31
$17,750-$17,999	0	99.6[illegible]	2.69	46.40
$17,500-$17,749	[illegible]	99.6[illegible]	1.55	41.91
$17,250-$17,499	0	99.6[illegible]	1.53	40.36
$17,000-$17,249	0	99.6[illegible]	1.51	38.83
$16,750-$16,999	.14	99.47	2.02	37.32
$16,500-$16,749	.14	99.33	[illegible]	36.09
$16,250-$16,499	[illegible]	99.[illegible]	[illegible]	33.66
$16,000-$16,249	[illegible]	99.2[illegible]	2.06	30.62
$15,750-$15,999	.46	99.[illegible]	[illegible]	27.75
$15,500-$15,749	.17	99.[illegible]	.84	26.48
$15,250-$15,499	.35	[illegible]	1.33	23.79
$15,000-$15,249	.26	98.46	.54	22.60
$14,750-$14,999	.18	98.69	[illegible]	21.81
$14,500-$14,749	[illegible]	98.[illegible]	[illegible]	19.38
$14,250-$14,499	.66	[illegible]	[illegible]	18.21
$14,000-$14,249	.26	97.64	1.15	16.60
$13,750-$13,999	0	97.[illegible]	.68	15.33
$13,500-$13,749	.30	97.[illegible]	.23	14.65
$13,250-$13,499	.27	97.08	1.56	13.42
$13,000-$13,249	.55	96.80	1.17	11.86
$12,750-$12,999	1.02	96.26	1.12	10.73
$12,500-$12,749	[illegible]	[illegible]	1.00	9.59
$12,250-$12,499	0	[illegible]	1.49	8.59
$12,000-$12,249	.41	[illegible]	.29	7.10
$11,750-$11,999	[illegible]	[illegible]	[illegible]	6.81
$11,500-$11,749	[illegible]	[illegible]	[illegible]	5.99
$11,250-$11,499	[illegible]	[illegible]	[illegible]	[illegible]
$11,000-$11,249	[illegible]	[illegible]	[illegible]	[illegible]
$10,750-$10,999	[illegible]	[illegible]	[illegible]	[illegible]
$10,500-$10,749	[illegible]	[illegible]	[illegible]	3.53
$10,250-$10,499	[illegible]	[illegible]	[illegible]	3.06
$10,000-$10,249	[illegible]	[illegible]	.46	[illegible]
$9,750-$9,999	[illegible]	[illegible]	.13	[illegible]
$9,500-$9,749	3.33	56.51		1.95
$9,250-$9,499	[illegible]	[illegible]	[illegible]	1.95
$9,000-$9,249	[illegible]	[illegible]		1.91
$8,750-$8,999	[illegible]	[illegible]		1.91
$8,500-$8,749	[illegible]	[illegible]		1.91
$8,250-$8,499	[illegible]	[illegible]		1.91
$8,000-$8,249	[illegible]	[illegible]	[illegible]	[illegible]
$7,750-$7,999	[illegible]	[illegible]	[illegible]	[illegible]
$7,500-$7,749	[illegible]	[illegible]		.08
$7,250-$7,499	[illegible]	[illegible]		.08
$7,000-$7,249	[illegible]	[illegible]		.08
$6,750-$6,999		[illegible]		.08
$6,500-$6,749	[illegible]	[illegible]		.08
$6,250-$6,499	[illegible]	[illegible]		.08
$6,000-$6,249	[illegible]	[illegible]		.08
$5,750-$5,999	[illegible]	[illegible]		.08
$5,500-$5,749	[illegible]	[illegible]		.08
$5,250-$5,499		[illegible]		.08
$5,000-$5,249		[illegible]		.08
$4,750-$4,999		[illegible]		.08
$4,500-$4,749		[illegible]		.08
$4,250-$4,499		[illegible]		.08
$4,000-$4,249		[illegible]		.08
$3,750-$3,999		[illegible]	[illegible]	.08
$3,500-$3,749				
$3,250-$3,499		[illegible]		
$3,000-$3,249	[illegible]			
$2,750-$2,999				
$2,500-$2,749				
$2,250-$2,499				
$2,000-$2,249				

SELECTED ITEMS

Item	Lowest 6 States	Highest 6 States
Classroom expenditure levels at the--		
90th percentile	$14,336	$29,798
75th percentile	10,559	22,535
Median	9,344	19,928
25th percentile	7,944	15,789
10th percentile	5,475	9,846
Range between--		
10th and 90th percentiles	8,861	19,952
25th and 75th percentiles	2,615	6,754
Total current expenditure for classroom units	[illegible]	7,619,325,592
Additional amounts required to raise lower classroom units to the--		
Medians of the States	171,55[illegible],66[illegible]	660,121,06[illegible]
National median	[illegible]	126,673,[illegible]
Percent of current expenditure required to raise lower classroom units to the--		
Medians of the States	6.32	8.66
National median	44.7[illegible]	1.66

Texas replaced Georgia, Kentucky, and South Carolina among the six low-median States. The six States which had the highest median expenditure per classroom unit for 1969–70 were Alaska, Maryland, Michigan, New Jersey, New York, and Oregon. All but three of them Maryland, Michigan and Oregon were in the corresponding list for 1959–60, replacing California, Illinois and Nevada, with Nevada replacing Oregon from the 1949–50 list. Illinois and Oregon in 1949–50 replaced Massachusetts and Connecticut which were among the six highest States in 1939–40. The District of Columbia has ranked with the six highest States although not used in the analysis of States.

Summarized data for these two groups of six are the basis for the expenditure lines in chart 9. The supporting tabulation provides figures which give a visual image of the placement of school systems of these two groups at the various expenditure levels. Data reported under Selected Items also provide bases for comparing the expenditure programs for the six low- and the six high-expenditure States.

The expenditure line for the six lowest States compares closely with the upper three-fourths of a similar chart for the entire United States for 1959–60, exhibited in chart 13. Expenditures have increased considerably over the past 10 years, but the increases cannot be interpreted wholly as gains. Decreases in the purchasing power of the educational dollar have cancelled a portion of the apparent improvement.

Comparatively, the six highest States provide more substantial support for education. About 97 percent of the classrooms are supported above the national median expenditure of $13,531, whereas less than 10 percent of the classrooms in the six low-expenditure States are supported at or above this amount. Total expenditures for the high group were $7,618 million and for the six low States, $2,713 million, amounting to expenditures per pupil in average daily attendance of $1,001 and $491, respectively. In 1959–60, the six high-median States spent $447 per pupil in average daily attendance.

Expenditures per pupil or per classroom unit for these two groups of six States are quite different. Each group has almost no classrooms supported at levels that are dominant in the other group. This does not mean, however, that the educational offerings are as different as the support levels, nor that the educational offering is accurately represented by the expenditure line. A variable here that is difficult to measure is the competence and success of the teacher. Many teachers in the low-expenditure areas are highly qualified, experienced, and conscientious, yet receive comparatively low salaries. From these teachers, the public is deriving much greater benefits and services than the first expenditure line in chart 9 suggests. On the other hand, some low-expenditure classrooms probably have less-qualified teachers. Further study on the training and experience of teachers in low-expenditure classrooms is needed. The differences between the high- and low-expenditure States may be attributed in part to price differentials in educational services about which little is known. Price differentials among States and school systems also require additional research.

The Educational Load

Size of the task in relation to resources available is a major factor in the quality of accomplishment. For example, if the task is large in relation to the amount of school revenue or classrooms available, the results are usually less satisfactory than if the task had been more manageable. Consequently, the size of the educational load requires recognition in any evaluation of educational support levels. Differences in the adequacy of support are due in part to variations in the educational burden or load.

Number of Pupils

A readily available and objective measure of load is the number of children of school age, since provision should be made for the education of all children. This measure varies, however, according to the school attendance laws in the States some States requiring 12 years of school attendance and others requiring considerably fewer. Therefore, the number of pupils actually in school is a better measure of the educational load for public schools than the number of children of school age.

Number of Classrooms

Since the number of teachers employed is more closely related to the number of classrooms than to the number of pupils in school, the number of classrooms operated may be a better measure of the educational load. Pupils per classroom vary widely. Under certain conditions, there may be a teacher and a classroom for only five pupils. Since the operation and staffing of classrooms are major considerations in financing education, the number of classrooms operated is a more accurate measure of the financial requirements than the number of pupils in school.

Number of Classroom Units

Even though the actual number of classrooms can be objectively counted, this measure may not be sufficiently objective for a nationwide study and analysis of school expenditure levels. Some boards of education may employ 6 teachers for 100 pupils, while others employ only 3, both with the complete approval of the local populace. Expenditures per classroom could be identical, but the expenditures per pupil and certainly the educational programs would be quite different.

Therefore, the "classroom unit" has been used as a standard measure that could be applied to data, nationwide, and that would make expenditure levels more comparable for this and previous studies. Data on expenditures, school buildings, classrooms operated, and number of pupils in average daily attendance have been used in the calculation of the "classroom unit"; and expenditures per classroom unit have been determined for the school systems as a more satisfactory and objective measure of the level of expenditure for education. Details on the procedure for determining number of classroom units are given in the appendix. This use of a standard classroom unit in calculating expenditure levels throughout the Nation has greatly improved comparability of financial data for this study.

Factors in the Educational Load

Numerous elements affect or determine any calculation of educational load. Some of these are discussed here for the purpose of explaining and justifying the "classroom unit" as the standard measure for this study.

Rates in Vital Statistics

Proportions of the total population in the school-age range are quite variable and are affected by birth and death rates. Relatively large numbers of children and relatively smaller numbers of adults in the earning years affect the "load" borne by a community in supporting public educational services. These variations in population characteristics reduce the usefulness of total number of children as a statistic for measuring educational load.

Private School Attendance

Proportions of the children that attend the private schools are quite variable, affecting the public school educational load. To the extent that private schools are used, the taxation burden is reduced; but for some private schools there are additional financial requirements. Private schools are supported through tuition payments, through contributions of churches and foundations, and possibly through funds that otherwise might be in the charitable contribution category. Areas having private schools report fewer pupils in the public schools and, consequently, the public school educational load is relatively lower than for similar areas without private schools.

School System Organization

The educational load is generally greater in school systems that have unsatisfactory system and attendance area organization. Several decades ago, in the effort to make public education available to all, both elementary and secondary schools were located near students' homes. Later, motor vehicles and good roads made one-teacher elementary schools and three-teacher high schools expensive, inefficient and inadequate for the presentation of good present-day programs to meet the children's needs. In most of the States, legislatures have enacted laws authorizing and even forcing consolidation to eliminate such schools. However, people have resisted the closing of small schools, and many small, inefficient school systems still operate. Systems having only 5 to 10 pupils at each attendance center obviously cannot average 25 or 27 pupils per classroom. Under such conditions, boards of education employ more teachers and operate more classrooms than would be necessary with larger attendance areas. Until adjustments can be made, the educational loads in unsatisfactorily organized school systems will appear greater; and this is recognized in the calculation of the "classroom unit" defined for this study.

Sparsity-Density Factors

Regardless of the excellence of system organization, the number of persons per square mile in any system affects the number of classrooms that must be operated and, consequently, the educational load. If children live far apart, such as one per square mile, it is impracticable to arrange classes with reasonable average numbers per classroom and it becomes essential to operate relatively small schools. Commuting distance becomes a controlling factor. Thus, several classrooms and teachers may be required to provide the service that might have been supplied by one if the children were not as widely scattered. In these sparsely populated areas, the educational load is greater and so recognized in the determination of the "classroom units" for this study through a relatively larger allowance of units for small-enrollment districts.

As a measure of relative school load, the numbers of classroom units per 1,000 of population are reported for the States in table 25.

Table 25 also reports the numbers of classroom units per 1,000 population for the 1959–60 study (col. 7) and the gain in the 10-year period (col. 8). In every State, a gain is reported, indicating that there are now more classroom units per thousand population than 10 years ago. This may be explained by the fact that more families have larger numbers of school-age children than formerly and that proportionately larger numbers of children are attending school for the required years and for more than the required years. In 1959–60, those having heavy educational loads, (more than 10 classroom units per 1,000 of population) include Idaho, Nebraska, North Dakota, Oklahoma, and South Dakota. In 1969–70, the United States average was 10.48 classrooms per 1,000 of population, more than 30 percent above the national average of 7.73 classroom units per 1,000 of population in 1959–60. Forty-two states had educational loads of more than 10 classroom units per 1,000 of population in 1969–70, as shown in column 4, including Idaho, Montana, Nevada, New Mexico, South Dakota, Utah, and Wyoming with more than 12 classroom units per 1,000 population. Only eight States and the District of Columbia, had fewer than 10 classroom units per 1,000 of population in 1969-70, indicating the increased "load" that States needed to finance in the past decade. The financial task called for more and more resources for increased numbers of children. The decade of the 1970's may produce a reversal in this trend of increasing classroom units per 1,000 population. States more likely to lead this trend, include Alaska, District of Columbia, Florida, Illinois, Massachusetts, New Jersey, New York, Pennsylvania, and Rhode Island, all of which were below 10.00 classroom units per 1,000 population for 1969–70. These States had a relatively lighter educational load in 1959–60 also but then it was less than 7 classroom units per 1,000 of population except 7.36 for Florida.

Compulsory Attendance

State laws vary widely in the age range for compulsory school attendance. These variations can produce differences in the educational load. Where school attendance laws apply only to ages 6 to 14, and there is ineffective enforcement of attendance, the educational load will be lighter than in other States where attendance is required to age 18 or to high school graduation and where school authorities diligently seek excellent attendance.

These five factors birth and death rates, private school attendance, school system

Table 25.--Measuring educational load by classroom units in public schools, by State: 1969-70 and 1959-60, United States

State	Total population 1970 1/	1969-70				1959-60 classroom units per 1,000 population	Percentage point gain, 1959-60 to 1969-70
		Number of classroom units	Classroom units per 1,000 population				
			Number	As ratio of national average	Rank		
1	2	3	4	5	6	7	8
UNITED STATES	203,211,926	2,128,934	10.48	1.00	-	7.73	2.75
Alabama	3,444,165	39,672	11.52	1.10	17	9.27	2.25
Alaska	300,382	2,984	9.93	.95	44	6.61	3.32
Arizona	1,770,900	20,008	11.30	1.08	20	8.11	3.19
Arkansas	1,923,295	22,626	11.76	1.12	11	9.75	2.01
California	19,953,134	201,297	10.09	.96	41	8.46	1.63
Colorado	2,207,259	25,865	11.72	1.12	12	8.01	3.71
Connecticut	3,031,709	30,480	10.05	.96	42	6.92	3.13
Delaware	548,104	6,187	11.29	1.08	21	7.33	3.96
District of Columbia	756,510	6,773	8.95	.85	50	5.43	3.52
Florida	6,789,443	67,255	9.91	.95	45	7.36	2.55
Georgia	4,589,575	47,232	10.29	.98	40	8.73	1.56
Hawaii	768,561	8,750	11.38	1.09	18	8.53	2.85
Idaho	712,567	3,834	12.40	1.18	5	10.03	2.37
Illinois	11,113,976	110,915	9.98	.95	43	6.41	3.57
Indiana	5,193,669	55,658	10.72	1.02	28	8.24	2.48
Iowa	2,824,376	31,724	11.23	1.07	22	8.76	2.47
Kansas	2,246,578	26,223	11.67	1.11	13	9.26	2.41
Kentucky	3,218,706	33,557	10.43	1.00	37	7.84	2.59
Louisiana	3,641,306	38,046	10.45	1.00	36	7.72	2.73
Maine	992,048	10,865	10.95	1.04	25	8.58	2.37
Maryland	3,922,399	41,950	10.70	1.02	29	7.05	3.6
Massachusetts	5,689,170	55,459	9.75	.93	46	6.47	3.28
Michigan	8,875,083	98,495	11.10	1.06	24	8.00	3.10
Minnesota	3,804,971	44,873	11.79	1.12	10	7.84	3.95
Mississippi	2,216,912	25,225	11.38	1.09	19	9.43	1.95
Missouri	4,676,501	48,576	10.39	.99	38	7.03	3.36
Montana	694,409	8,363	12.04	1.15	7	9.42	2.62
Nebraska	1,483,493	17,272	11.64	1.11	15	10.54	1.10
Nevada	488,738	5,901	12.07	1.15	6	7.79	4.28
New Hampshire	737,681	7,612	10.32	.98	39	7.12	3.20
New Jersey	7,168,164	63,269	8.83	.84	51	6.46	2.37
New Mexico	1,016,000	13,215	13.01	1.24	3	9.00	4.01
New York	18,236,967	174,624	9.58	.91	47	6.19	3.39
North Carolina	5,082,059	53,661	10.56	1.01	34	9.06	1.50
North Dakota	617,761	7,380	11.95	1.14	8	11.17	.78
Ohio	10,652,017	111,484	10.47	1.00	35	7.39	3.08
Oklahoma	2,559,229	30,518	11.92	1.14	9	10.66	1.26
Oregon	2,091,385	22,424	10.72	1.02	27	8.28	2.44
Pennsylvania	11,793,909	108,760	9.22	.88	48	6.66	2.56
Rhode Island	946,725	8,631	9.12	.87	49	5.81	3.31
South Carolina	2,590,516	30,169	11.65	1.11	14	9.43	2.22
South Dakota	665,507	8,577	12.89	1.23	4	12.03	.86
Tennessee	3,923,687	41,812	10.66	1.02	31	8.61	2.05
Texas	11,196,730	128,983	11.52	1.10	16	7.76	3.76
Utah	1,059,273	14,187	13.39	1.28	1	9.89	3.50
Vermont	444,330	4,723	10.63	1.01	32	8.19	2.44
Virginia	4,648,494	49,559	10.66	1.02	30	7.86	2.80
Washington	3,409,169	38,190	11.20	1.07	23	8.65	2.55
West Virginia	1,744,237	18,816	10.79	1.03	26	9.35	1.44
Wisconsin	4,417,731	46,812	10.60	1.01	33	7.25	3.35
Wyoming	332,416	4,443	13.37	1.28	2	9.91	3.46

1/ U.S. Bureau of the Census. U.S. Census of Population: 1970. General Population Characteristics, United States Summary. Final Report PC(1)-B1. Washington: U.S. Government Printing Office, 1972.

NOTE.--Detail may not add to totals due to rounding.

organization, sparsity-density, and compulsory attendance have an impact on the amount of educational service and complicate the determination of "educational load." For the present study, the standard "classroom unit" is adjusted to the measurement of educational load, and has been most useful in determining average school expenditures comparable throughout the Nation. This unit reflects these factors under the control of boards of education as well as some of the factors that are beyond their control.

States are listed in chart 10 according to the median expenditures per classroom unit, from high to low. The lengths of the bars are proportional to educational loads as measured by classroom units per 1,000 of population. The chart indicates a slight inverse relationship: high average support levels accompany low educational loads, and the longer bars indicating more classrooms are associated with the lower median expenditures for education.

Classroom units per 1,000 population as a measure of educational load recognizes only those factors associated with classrooms. There are, of course, expenditures that may vary in their occurrence or exist in amounts disproportionate to the numbers of classrooms. Such expenditures may include those for administration (included in expenditure amounts for classroom units) and expenditures for, school debt service and pupil transportation (excluded from classroom unit expenditures). Individual school systems may expend as much for pupil transportation as for instruction and actually have a heavier load, while other systems have no expenditure for transportation. Systems having pupil transportation expense will find that the number of classroom units per 1,000 population is a measure that relatively understates the school finance load borne by the system.

Average daily attendance (ADA) figures are used frequently in measuring the volume of the educational task. Therefore, data on ADA per 1,000 of population in the States are presented in table 26 for 1969-70 and compared with the ADA for 1959-60.

High average daily attendance figures (from 237 to 271 per 1,000 of population) increase the educational load for Idaho, Mississippi, New Mexico, Utah, and Wyoming.

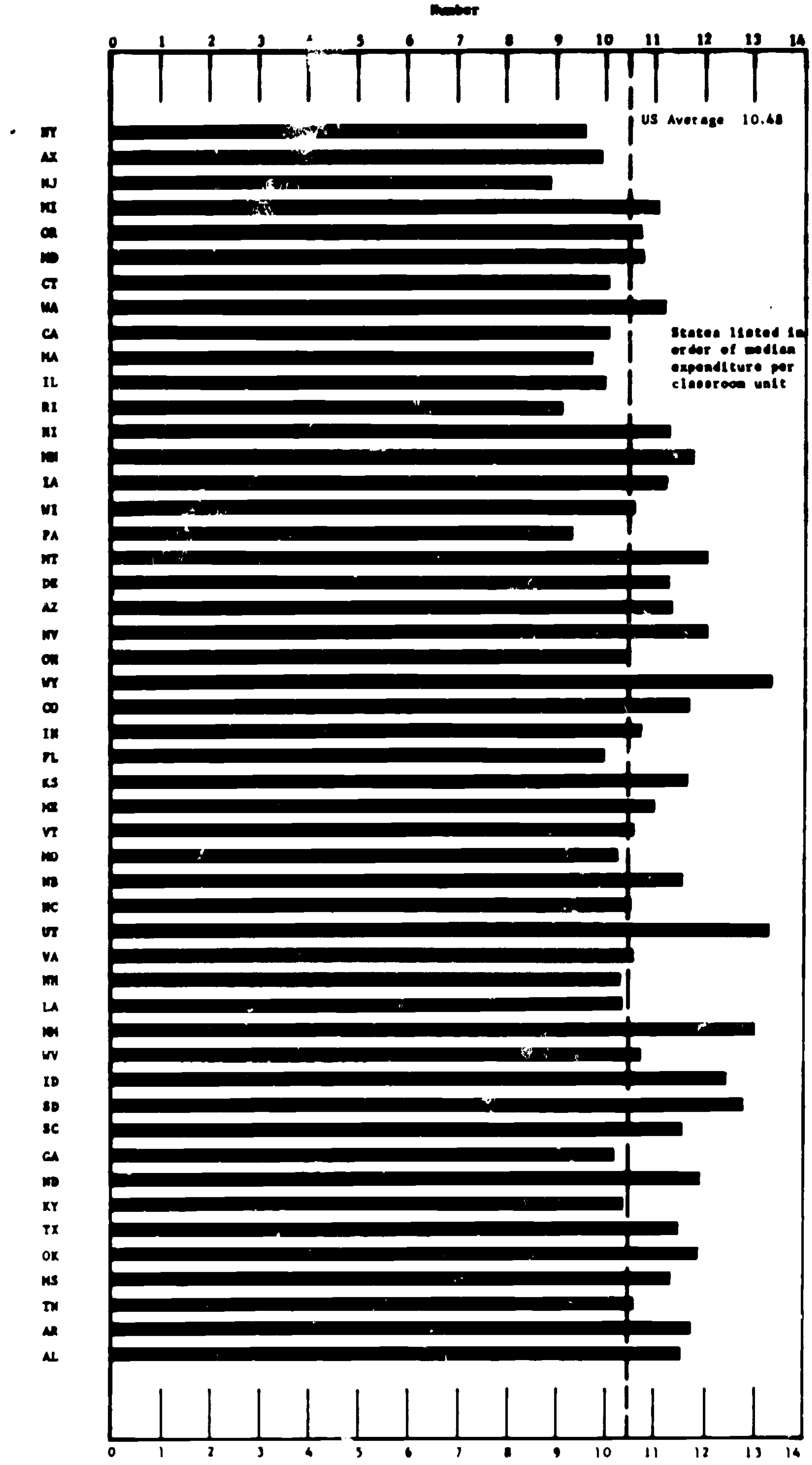


Chart 10.–Classroom units per 1,000 population, by State: 1969–70, United States

Table 26.–Measuring educational load by average daily attendance in public schools, by State: 1969–70 and 1959–60, United States

State	Total population 1970 1/	Number of children in average daily attendance	1969-70			1959-60 ADA per 1,000 population	Increase in ADA per 1,000 population 1959-60 to 1969-70
			ADA per 1,000 population				
			Number	As ratio of national average	Rank		
1	2	3	4	5	6	7	8
UNITED STATES	203,211,926	41,385,315	204	1.00	-	181	23
Alabama	3,444,165	762,417	221	1.08	16	218	3
Alaska	300,382	56,471	188	.92	43	162	26
Arizona	1,770,900	387,919	219	1.07	18	197	22
Arkansas	1,923,295	410,592	213	1.04	25	206	7
California	19,953,134	4,194,418	210	1.03	33	201	9
Colorado	2,207,259	497,331	225	1.10	11	186	39
Connecticut	3,031,709	618,880	204	1.00	37	160	44
Delaware	548,104	120,819	220	1.08	17	163	57
District of Columbia	756,510	140,224	185	.91	47	134	51
Florida	6,789,443	1,312,474	193	.95	40	175	18
Georgia	4,589,575	980,109	214	1.05	23	209	5
Hawaii	768,561	167,444	218	1.07	20	207	11
Idaho	712,567	170,912	240	1.18	4	222	18
Illinois	11,113,976	2,061,074	185	.91	46	149	36
Indiana	5,193,669	1,104,669	213	1.04	29	186	27
Iowa	2,824,376	614,385	218	1.07	21	204	14
Kansas	2,246,578	469,449	209	1.02	34	191	18
Kentucky	3,218,706	629,003	195	.96	39	189	6
Louisiana	3,641,306	775,490	213	1.04	27	192	21
Maine	992,048	229,283	231	1.13	9	193	38
Maryland	3,922,399	812,642	207	1.01	36	169	38
Massachusetts	5,689,170	1,058,642	186	.91	45	151	35
Michigan	8,875,083	1,887,574	213	1.04	30	193	20
Minnesota	3,804,971	846,927	223	1.09	15	186	37
Mississippi	2,216,912	526,051	237	1.16	5	224	13
Missouri	4,676,501	892,782	191	.94	41	156	35
Montana	694,409	162,482	234	1.15	6	192	42
Nebraska	1,483,493	315,624	213	1.04	28	184	29
Nevada	488,738	113,374	232	1.14	7	187	45
New Hampshire	737,681	139,431	189	.93	42	154	35
New Jersey	7,168,164	1,346,654	188	.92	44	154	34
New Mexico	1,016,000	257,996	254	1.25	2	205	49
New York	18,236,967	3,072,034	168	.82	50	147	21
North Carolina	5,082,059	1,134,038	223	1.09	14	223	0
North Dakota	617,761	135,737	225	1.10	12	198	27
Ohio	10,652,017	2,245,702	211	1.03	32	175	36
Oklahoma	2,559,229	558,805	218	1.07	19	207	11
Oregon	2,091,385	435,273	208	1.02	35	197	11
Pennsylvania	11,793,909	2,121,037	180	.88	48	152	28
Rhode Island	946,725	163,656	173	.85	49	135	38
South Carolina	2,590,516	600,068	232	1.14	8	224	8
South Dakota	665,507	152,002	228	1.12	10	205	23
Tennessee	3,923,687	836,058	213	1.04	26	207	6
Texas	11,196,730	2,426,506	217	1.06	22	196	21
Utah	1,059,273	287,487	271	1.33	1	231	40
Vermont	444,330	68,990	155	.76	51	172	-17
Virginia	4,648,494	983,687	212	1.04	31	190	22
Washington	3,409,169	764,560	224	1.10	13	193	31
West Virginia	1,744,237	372,420	214	1.05	24	225	-11
Wisconsin	4,417,731	880,010	199	.98	38	159	40
Wyoming	332,416	80,614	243	1.19	3	226	17

1/ U.S. Bureau of the Census. U.S. Census of Population: 1970. General Population Characteristics, United States Summary. Final Report PC(1)-B1. Washington: U.S. Government Printing Office, 1972.

All States except two–Vermont and West Virginia–report increases in average daily attendance per 1,000 of population for the past 10 years (col. 8). This agrees with the 10-year increases in educational load measured by classrooms per 1,000 reported in table 25.

Financial Ability

The educational load has a direct bearing on the total and classroom unit expenditure for education, and these expenditures are also related to financial resources or ability to pay taxes. No matter how much the community might wish to provide specific educational services, the amount expended for education depends upon the funds available.

The abilities of States and local communities to pay taxes for school support vary widely. This variation in ability is responsible for a large portion of the variation in unit expenditures for school purposes. Accurate measurement of the financial abilities of communities to pay taxes for school support is, therefore, essential to an evaluation of expenditure levels.

Most of the taxes for school support have been levied against the valuations of property. This implies that property valuation for tax purposes is an equitable indicator of a community's financial ability to support schools, but analyses have revealed that there are better measures of financial ability.

Because of the variation in assessment practices, property valuations for tax purposes frequently are not representative of the ability to pay taxes. While there is little uncertainty about the base of the property tax, legal definition of the base and assessment practices make for wide variation in practice among and within States. Assessors consider percentages of full value, market value, or selling price to determine reasonable assessments; and they assess somewhat in terms of kinds of property as well as abilities of owners to pay.

Generally it is not possible to present comparable data for the States on the property tax because of the varying assessment ratios among the States and the different items taxed in the various States.

Table 27 gives the value of the total taxable property tax base in each State (from the U.S. Census of Governments study) and the average taxable property tax base per classroom unit. The States are ranked on the latter measure. There are vast differences between the rankings of the States on property tax valuation and on personal income (see cols. 5 and 6). Many of the States west of the Mississippi have higher rankings on property tax valuation than they do on personal income. On the other hand, the States along the eastern seaboard which rank high in personal income rank lower in property tax valuation. This arises from the high value of agricultural property which produces a relatively small amount of measurable income. This phenomenon helps to explain the position of a State such as Nebraska, which relies almost exclusively on property taxation to finance its schools.

Table 28 gives the property tax rate required on the average valuation for classroom units in order to yield the funds at the level to support classrooms at the median expenditure in 1969–70 if all funds came from local and intermediate sources. The District or Columbia, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Oregon, Pennsylvania, and Rhode Island have a relatively high property tax (see col. 5), requiring more than 1 percent of the property valuation to yield local funds to support classrooms at the median expenditure level. Of sourse, amounts calculated for the District of Columbia reflect this governments functions as both a State and a local agency. In contrast, Alabama, Hawaii, Kentucky, North Carol[illegible], and South Carolina would require less than three-tenths of 1 percent of property valuation to yield the funds to support classrooms at the median expenditure level. Hawaii stands out in this group, reflecting the State full-funding program for public education.

Table 27.—Full value of comparable property tax base, total and per classroom unit, and value of State property tax base and personal income per classroom unit as ratios of national value per classroom unit, by State: 1969–70, United States

State	Value of property tax base 1/ (in millions)	Number of classroom units	Property tax base per classroom unit: Amount	Property tax base per classroom unit: As ratio of national value	State personal income per classroom unit as ratio of national value	Rank of amounts in col. 4
1	2	3	4	5	6	7
UNITED STATES	$2,124,083	2,128,934	$997,721	1.00	1.00	-
Alabama	26,765	39,672	674,657	.68	.66	48
Alaska	3,320	2,986	1,112,601	1.12	1.28	21
Arizona	31,098	20,008	1,554,278	1.56	.85	2
Arkansas	23,694	22,626	1,047,202	1.05	.62	25
California	283,122	201,297	1,406,489	1.41	1.19	4
Colorado	30,989	25,865	1,198,106	1.20	.86	10
Connecticut	40,157	30,480	1,317,487	1.32	1.28	7
Delaware	5,224	6,187	844,351	.85	1.01	42
District of Columbia	9,358	6,773	1,381,662	1.38	1.65	3
Florida	76,000	67,255	1,130,028	1.13	.98	17
Georgia	34,673	47,232	734,100	.74	.85	45
Hawaii	10,332	8,750	1,180,800	1.18	1.05	13
Idaho	10,510	8,836	1,189,722	1.19	.69	12
Illinois	132,136	110,915	1,191,327	1.19	1.21	11
Indiana	52,775	55,658	948,202	.95	.84	35
Iowa	34,062	31,724	1,073,698	1.08	.88	24
Kansas	32,380	26,223	1,234,794	1.24	.87	8
Kentucky	25,529	33,557	760,765	.76	.79	44
Louisiana	37,532	38,066	986,490	.99	.79	30
Maine	10,343	10,865	951,956	.95	.79	33
Maryland	39,241	41,950	935,423	.94	1.07	38
Massachusetts	49,289	55,459	888,747	.89	1.18	40
Michigan	87,753	98,495	890,939	.89	.98	39
Minnesota	39,244	44,873	874,557	.88	.86	41
Mississippi	15,535	25,225	615,857	.62	.60	50
Missouri	54,744	48,576	1,126,976	1.13	.94	18
Montana	11,780	8,363	1,408,585	1.41	.75	3
Nebraska	20,137	17,272	1,165,875	1.17	.85	14
Nevada	7,820	5,901	1,325,199	1.33	1.02	6
New Hampshire	7,372	7,612	968,471	.97	.94	31
New Jersey	72,534	63,269	1,146,438	1.15	1.38	15
New Mexico	8,498	13,215	643,057	.64	.63	49
New York	196,347	174,624	1,124,399	1.13	1.34	19
North Carolina	50,913	53,661	948,790	.95	.81	34
North Dakota	4,281	7,380	580,081	.58	.66	51
Ohio	114,567	111,484	1,027,654	1.03	1.02	27
Oklahoma	24,026	30,518	787,273	.79	.73	43
Oregon	24,466	22,424	1,091,063	1.09	.93	22
Pennsylvania	78,100	108,760	718,095	.72	1.13	46
Rhode Island	8,294	8,631	960,955	.96	1.15	32
South Carolina	36,947	30,169	1,224,668	1.23	.67	9
South Dakota	8,025	8,577	935,642	.94	.66	37
Tennessee	29,734	41,812	711,136	.71	.77	47
Texas	139,053	128,983	1,078,072	1.08	.82	23
Utah	14,043	14,187	989,850	.99	.64	29
Vermont	5,269	4,723	1,115,606	1.12	.88	20
Virginia	46,639	49,559	941,080	.94	.90	36
Washington	43,210	38,190	1,131,448	1.13	.96	16
West Virginia	18,034	18,016	1,000,957	1.00	.72	28
Wisconsin	48,367	46,812	1,033,218	1.04	.94	26
Wyoming	8,409	4,443	1,892,640	1.90	.68	1

1/ Figures from U.S. Bureau of the Census. Taxable Property Values and Assessments--Sales Price Ratios. Volume 2, Part 1, and Volume 2, Part 2. 1972 Census of Governments, issued April 1973 and October 1973, respectively. Washington: U.S. Government Printing Office.

NOTE.--Detail may not add to totals due to rounding.

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Table 28.—Property tax rate on the value of property per classroom unit required to yield amount of funds from local and intermediate sources at median expenditure per classroom, by State: 1969–70, United States

State	Median expenditure per classroom unit	Revenue from local and intermediate sources at median expenditure		Property tax rate to yield local and intermediate revenue at median expenditure		
		Percent of total revenue	Amount	Mills	As ratio of national rate	Rank
1	2	3	4	5	6	7
UNITED STATES	$13,531	52.96	$7,166	7.18	1.00	-
Alabama	7,861	16.63	1,307	1.94	.27	50
Alaska	18,156	34.22	6,213	5.58	.78	29
Arizona	13,636	46.56	6,349	4.08	.57	37
Arkansas	8,097	40.59	3,287	3.14	.44	44
California	15,289	63.29	9,676	6.88	.96	22
Colorado	13,131	66.11	8,681	7.25	1.01	21
Connecticut	15,495	67.32	10,431	7.92	1.10	18
Delaware	13,669	23.67	3,235	3.83	.53	40
District of Columbia	19,543	86.94	16,991	12.30	1.71	3
Florida	12,864	39.00	5,017	4.44	.62	36
Georgia	10,498	41.49	4,356	5.93	.83	28
Hawaii	15,046	1.45	218	.18	.03	51
Idaho	10,750	51.35	5,520	4.64	.65	34
Illinois	15,257	67.28	10,265	8.62	1.20	13
Indiana	13,112	48.55	6,366	6.71	.93	23
Iowa	14,601	68.13	9,948	9.27	1.29	11
Kansas	12,594	62.33	7,850	6.36	.89	25
Kentucky	10,374	18.70	1,940	2.55	.36	49
Louisiana	11,190	30.13	3,372	3.42	.48	42
Maine	12,255	60.59	7,425	7.80	1.09	19
Maryland	15,791	50.80	8,022	8.58	1.19	14
Massachusetts	15,272	74.90	11,439	12.87	1.79	1
Michigan	16,473	55.38	9,123	10.24	1.43	9
Minnesota	15,035	48.79	7,336	8.39	1.17	17
Mississippi	9,035	21.00	1,897	3.08	.43	45
Missouri	11,965	46.67	5,584	4.95	.69	33
Montana	13,842	62.38	8,635	6.13	.85	27
Nebraska	11,719	75.07	8,797	7.55	1.05	20
Nevada	13,344	52.09	6,951	5.25	.73	32
New Hampshire	11,344	88.35	10,022	10.35	1.44	8
New Jersey	17,814	82.49	14,695	12.82	1.79	2
New Mexico	11,117	22.76	2,530	3.93	.55	39
New York	22,663	58.62	13,285	11.82	1.65	4
North Carolina	11,670	21.96	2,563	2.70	.38	48
North Dakota	10,486	49.97	5,240	9.03	1.26	12
Ohio	13,178	75.25	9,916	9.65	1.34	10
Oklahoma	9,371	46.08	4,318	5.48	.76	30
Oregon	16,400	73.20	12,005	11.00	1.53	6
Pennsylvania	14,075	56.74	7,986	11.12	1.55	5
Rhode Island	15,132	69.49	10,515	10.94	1.52	7
South Carolina	10,660	32.33	3,446	2.81	.39	47
South Dakota	10,703	74.85	8,015	8.57	1.19	15
Tennessee	8,786	28.67	2,519	3.54	.49	41
Texas	9,940	49.21	4,891	4.54	.63	35
Utah	11,404	34.42	3,925	3.97	.55	38
Vermont	12,142	56.75	6,891	6.18	.86	26
Virginia	11,371	53.72	6,108	6.49	.90	24
Washington	15,438	39.54	6,104	5.39	.75	31
West Virginia	10,852	31.12	3,377	3.37	.47	43
Wisconsin	14,217	61.50	8,743	8.4[illegible]	1.18	16
Wyoming	13,160	43.80	5,764	3.05	.42	46

The average property tax rate required to yield all funds for the current expenditure of classrooms in each State are given in column 4 of table 29. This table also gives (in column 5) the property tax rate required to yield funds from local and intermediate sources to support classrooms at the present current expenditure level. This rate is calculated on full market value of taxable property base but not on a comparable base since States vary in their provisions for exemption of property from taxation. However, this type of calculated rate is a better statistic for comparisons among States than one obtained on assessed valuation of the property tax base. A rate based on assessed valuations is affected not only by the differences in the composition of the property tax base from State to State, but also by the percentage of full value at which property is assessed. Using a rate on a comparable base avoids these difficulties. The rate used here is based on full value of property but does not provide a comparable base.[1]

Since all taxes, including property taxes, are generally paid from income, personal income is regarded as a better measure of financial abilities of States and communities. In many connections, income per capita is used as the best measure of fiscal capacity.

The average income per capita is listed for the States in column 4 of table 30. Another measure, income per classroom unit, is also given in column 5. Income per classroom unit appears to be more acceptable for this study, since the primary purpose here is to note the financial ability to support education.

Illustrating this point, New York has almost 1.75 times the financial ability of Arkansas ($4,797/$2,742) on the basis of income per capita, and 2.14 times ($500,802/$233,492) on the basis of income per classroom unit. The median expenditure per classroom unit in New York is 2.80 times ($22,663/$8,097) that of Arkansas. The ratio between expenditure levels is closer to that indicated by the comparison of amounts of income per classroom unit. This is more evident in chart 11 which shows the income per classroom unit for the States,

Table 29.—Property tax rate on total State base required to yield all funds spent for classroom units, and those funds from local and inter mediate sources, by State: 1969–70, United States

State	Property tax base1/ (in millions)	Total current expenditures for classroom units	Property tax rate, in mills, required to yield— All funds	Funds from local and intermediate sources
1	2	3	4	5
UNITED STATES	$2,124,083	$30,247,336,600	14.24	7.79
Alabama	26,765	301,105,770	11.25	2.65
Alaska	3,320	54,756,938	16.49	4.96
Arizona	31,098	299,698,698	8.35	3.46
Arkansas	23,694	181,735,272	7.67	3.02
California	283,122	3,196,567,148	11.29	6.60
Colorado	30,909	342,920,471	11.07	7.34
Connecticut	40,157	496,573,777	12.37	8.91
Delaware	5,224	89,869,076	17.20	4.65
District of Columbia	9,358	132,372,758	14.15	12.30
Florida	76,000	905,530,065	11.92	4.14
Georgia	34,673	521,159,157	15.03	5.35
Hawaii	10,332	131,659,904	12.74	.18
Idaho	10,510	93,370,117	8.88	4.04
Illinois	132,136	1,720,819,905	13.02	8.82
Indiana	52,775	725,547,613	13.75	8.03
Iowa	34,062	482,956,769	14.18	9.92
Kansas	32,380	334,654,529	10.34	6.48
Kentucky	25,529	357,773,874	14.01	4.45
Louisiana	37,532	430,356,390	11.47	3.76
Maine	10,343	131,977,356	12.76	7.39
Maryland	39,241	670,147,031	17.08	9.98
Massachusetts	49,289	886,652,323	17.99	13.61
Michigan	87,753	1,628,710,742	18.56	10.08
Minnesota	39,244	674,810,486	17.20	8.68
Mississippi	15,535	229,802,941	14.79	3.97
Missouri	54,744	592,496,362	10.82	6.51
Montana	11,780	119,379,362	10.13	6.25
Nebraska	20,137	204,446,330	10.15	7.69
Nevada	7,820	80,505,018	10.29	5.65
New Hampshire	7,372	87,379,030	11.85	10.37
New Jersey	72,534	1,142,569,876	15.75	11.81
New Mexico	8,498	152,361,531	17.93	3.75
New York	196,347	3,765,058,369	19.18	9.74
North Carolina	50,913	625,129,451	12.28	3.17
North Dakota	4,281	80,627,372	18.83	12.04
Ohio	114,567	1,528,422,326	13.34	9.16
Oklahoma	24,026	294,522,767	12.26	6.24
Oregon	24,466	357,082,636	14.60	10.79
Pennsylvania	78,100	1,627,807,430	20.84	10.57
Rhode Island	8,294	134,878,764	16.26	10.06
South Carolina	36,947	315,884,157	8.55	2.40
South Dakota	8,025	90,661,951	11.30	8.50
Tennessee	29,734	392,374,947	13.20	5.07
Texas	139,053	1,313,570,096	9.45	4.35
Utah	14,043	164,839,848	11.74	4.62
Vermont	5,269	54,338,962	10.31	6.62
Virginia	46,639	601,377,691	12.89	7.02
Washington	43,210	598,464,315	13.85	5.93
West Virginia	18,834	213,754,822	11.35	4.01
Wisconsin	48,367	666,805,981	13.79	9.55
Wyoming	8,409	60,886,982	7.24	4.14

1/ Figures from U.S. Bureau of the Census. Taxable Property Values and Assessments—Sales Price Ratios, Volume 2, Part 1, and Volume 2, Part 2. 1972 Census of Governments, issued April 1973 and October 1973, respectively. Washington: U.S. Government Printing Office.

NOTE.--Detail may not add to totals due to rounding.

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[1] For a comparable base, one should use Advisory Commission on Intergovernmental Relations, *Measuring the Fiscal Capacity and Effort of State and Local Areas.* Washington, D.C.: U.S. Government Printing Office, March 1971. 209 p.

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Table 30.–Personal income per capita and per classroom unit, by State: 1969–70, United States

State	Personal income in 1970 1/ (millions)	Number of classroom units (1969-70)	Income		Income rank	
			Per capita 1/	Per classroom unit	Per capita	Per classroom unit
1	2	3	4	5	6	7
UNITED STATES	$797,075	2,128,934	$3,910	$374,401	-	-
Alabama	9,752	39,672	2,828	245,816	49	46
Alaska	1,426	2,984	4,676	477,882	4	5
Arizona	6,334	20,008	3,542	316,573	30	32
Arkansas	5,283	22,626	2,742	233,492	50	50
California	89,761	201,297	4,469	445,913	9	7
Colorado	8,331	25,865	3,751	322,095	21	29
Connecticut	14,647	30,480	4,807	480,545	2	4
Delaware	2,332	6,187	4,233	376,919	12	15
District of Columbia	4,172	6,773	5,519	615,975	1	1
Florida	24,559	67,255	3,584	365,162	29	17
Georgia	15,102	47,232	3,277	319,741	35	30
Hawaii	3,429	8,750	4,530	391,886	7	12
Idaho	2,289	8,834	3,206	259,113	39	42
Illinois	50,325	110,915	4,516	453,726	8	6
Indiana	19,651	55,658	3,773	353,067	20	19
Iowa	10,499	31,724	3,714	330,948	23	25
Kansas	8,562	26,223	3,804	326,507	18	27
Kentucky	9,866	33,557	3,060	294,007	43	37
Louisiana	11,199	38,046	3,065	294,354	42	36
Maine	3,223	10,865	3,243	296,641	37	35
Maryland	16,770	41,950	4,267	399,762	11	11
Massachusetts	24,493	55,459	4,294	441,642	10	8
Michigan	36,001	98,495	4,063	365,511	13	16
Minnesota	14,473	44,873	3,793	322,532	19	28
Mississippi	5,680	25,225	2,561	225,173	51	51
Missouri	17,150	48,576	3,659	353,055	26	20
Montana	2,350	8,363	3,381	281,000	34	39
Nebraska	5,493	17,272	3,700	318,319	24	31
Nevada	2,258	5,901	4,544	382,647	5	13
New Hampshire	2,677	7,612	3,608	351,682	27	22
New Jersey	32,678	63,269	4,539	516,493	6	2
New Mexico	3,099	13,215	3,044	234,506	45	49
New York	87,452	174,624	4,797	500,802	3	3
North Carolina	16,244	53,661	3,188	302,715	40	34
North Dakota	1,812	7,380	2,937	245,528	46	47
Ohio	42,530	111,484	3,983	381,490	15	14
Oklahoma	8,385	30,518	3,269	274,756	36	40
Oregon	7,775	22,424	3,700	346,727	25	23
Pennsylvania	45,962	108,760	3,893	422,609	17	10
Rhode Island	3,732	8,631	3,920	432,395	16	9
South Carolina	7,549	30,169	2,908	250,224	48	44
South Dakota	2,119	8,577	3,182	247,056	41	45
Tennessee	12,002	41,812	3,051	287,047	44	38
Texas	39,525	128,983	3,515	306,436	31	33
Utah	3,416	14,187	3,210	240,784	38	48
Vermont	1,557	4,723	3,491	329,663	32	26
Virginia	16,738	49,559	3,586	337,739	28	24
Washington	13,679	38,190	3,993	358,183	14	18
West Virginia	5,103	18,816	2,929	271,205	47	41
Wisconsin	16,491	46,812	3,722	352,281	22	21
Wyoming	1,136	4,443	3,420	255,683	33	43

1/U.S. Department of Health, Education, and Welfare, Office of Education, Digest of Educational Statistics, 1971. Washington: U.S. Government Printing Office, 1972, p. 58.

NOTE.--Detail may not add to totals due to rounding.

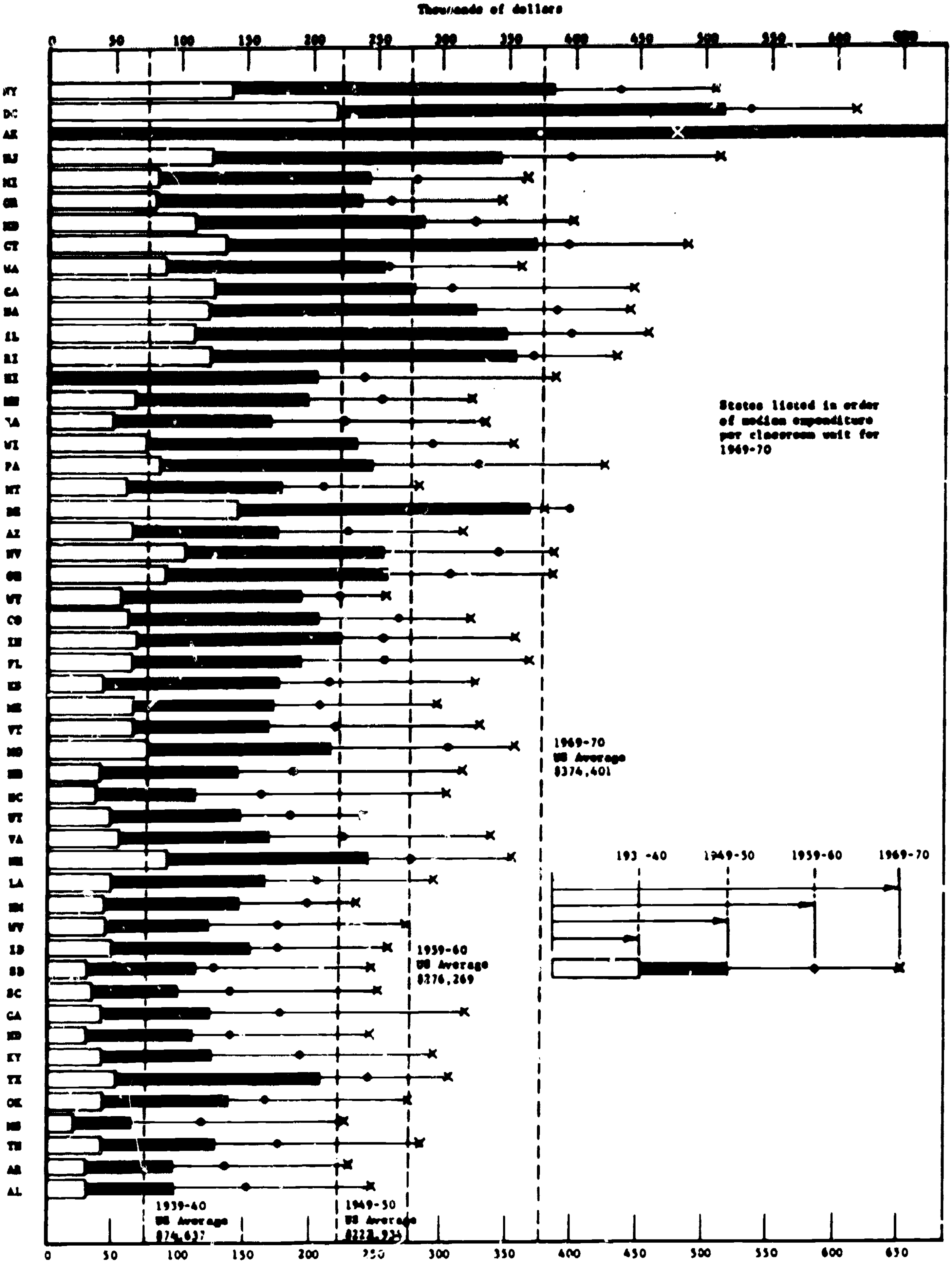

Chart 11. Personal income per classroom unit, by State: 1939–40, 1949–50, 1959–60, and 1969–70, United States

arranged in order from high to low according to median expenditure per classroom unit.

An examination of chart 11 gives information that is helpful in evaluating expenditure levels in terms of financial abilities. States are ranked from high to low on median expenditure per classroom unit. Chart 11 portrays personal income per classroom for 1939-40, 1949-50, 1959-60, and 1969-70. The first unshaded wide bar on the chart indicates personal income for 1939-40; for example, New York has approximately $135,000 personal income per classroom unit. The amount of personal income for 1949-50 is portrayed by the total length of the unshaded and shaded bar; for example, New York has approximately $380,000 personal income per classroom for 1949-50. Personal income per classroom unit for 1959-60 is indicated by not only the length of the unshaded and shaded bar but also the line to the dot; for example, New York has close to $435,000 personal income per classroom unit. The continuation of the line to the "X" indicates personal income per classroom unit of more than $500,000 for 1969-70.

If an "X" placement, which portrays personal income per classroom unit for 1969-70 differs greatly from the placement of the adjacent "X's," the level of expenditures varies from that which would be expected in view of the level of income. On this basis, States which have expenditure levels higher than might be predicted on the basis of personal income per classroom unit--that is, States having an "X" for 1969-70 to the left of neighboring "X's," include Iowa, Michigan, Minnesota, Montana, New Mexico, Oregon, Utah, Washington, and Wyoming. The financial abilities for seven States--Alabama, Connecticut, Illinois, New Hampshire, New Jersey, Tennessee, and Texas--are such that personal income per classroom unit would justify high expenditure levels for education if the average practice over the Nation on the uses of financial abilities of supporting education prevailed. These States have an "X" placement for 1969-70 occurring to the right of other nearby "X's." Ohio and Nevada had greater personal income per classroom unit than the average for the United States (indicated by the dotted line farthest to the right) yet each has a State median expenditure less than the national median. Conversely, seven States--Arizona, Delaware, Iowa, Minnesota, Montana, Washington, and Wisconsin--have less personal income per classroom unit than the national average but have State medians above the national median.

A State which for 1969-70 had low financial ability (as indicated by an "X" to left of other "X's"--short bar/line combination) yet was located among the States in the upper portion of the chart, has a higher expenditure than might be expected on the basis of income. For instance, both New Mexico and Oregon rank higher on median expenditures per classroom unit than seven States with greater personal income per classroom unit. Conversely, in median expenditures per classroom unit, Pennsylvania ranks below eight States which have less personal income per classroom unit than Pennsylvania.

Data for the States used in the prepartion of chart 11 are contained in table 31. Ratios in the table indicate the financial ability for the State in terms of the average for the Nation. These ratios, at succeeding 10-year intervals, indicate changes and trends in the abilities of the States to finance the operation of public school classrooms in relation to the national average.

Interest and Effort

In addition to the educational load and the financial ability to support classroom operation, a third factor that is important in determining expenditures for education is the degree of interest or effort of the States and communities. Willingness to use available funds for education does influence the adequacy of the tax-support funds provided.

Interest in providing an excellent program and the consequent effort should be considered at both the State and the local level. As schools are generally financed through both State and local funds, the attitudes of both the State legislature and the local board of education are involved in determining expenditure levels. In all States, both contribute to school support. The proportions vary widely, with States sources providing from less than 10 percent to more than 90 percent of total funds. Higher unit expenditures usually, but not necessarily, go along with higher financial ability. Even where resources are limited, deep concern for education and willingness to make the superior effort will improve the support of education.

To measure the effort to support education, one must consider the accomplishment in relation to the ability to perform. This is done by noting the percentage relationship between personal income and the expenditure for classroom operation. For the data included in this study, the national percentage of income expended for education was 3.79, which was obtained by dividing the current expenditure of more than $30,247 million by the personal income of $797,075 million. Education expenditures, of course, include expenditures from local, State, and Federal sources. Significantly, for total revenue in 1969-70 the Federal share as a percent of total ranged from a high of 25.8 percent in the District of Columbia to a low of 4.5 percent in Connecticut.

Similar calculations for the States yielded the percentages listed in column 3 of table 32. The six States showing the greatest effort--that is, the highest percentages of income devoted to education-are Iowa, Minnesota, Montana, New Mexico, Utah, and Wyoming. Alabama, Connecticut, District of Columbia, New Hampshire, Tennessee, and Texas have percentages at the lower extreme.

Standard Effort

In this consideration of effort to support education, a calculated median classroom unit expenditure level is determined by increasing or decreasing the actual State median by the ratio of the national to the State percent for classroom expenditure divided by personal income. These calculated medians yield the amount per classroom unit which each State would have expended if the average national effort were made; that is, if each State devoted 3.79 percent of its personal income to current expenditures for education. On this assumption, the amounts that might have been the median expenditure levels are given in column 4. The final two columns of table 32 indicate the amounts by which the calculated median at the national effort rate is more or less than the actual median expenditure.

Table 31. - Personal income per classroom unit, by State: 1939-40, 1949-50, 1959-60, and 1969-70, United States

(NA=Not available)

State	1939-40		1949-50		1959-60		1969-70	
	Amount	Ratio to national average	Amount	Ratio to national average	Amount	Ratio to national average	Amount	Ratio to national average
1	2	3	4	5	6	7	8	9
UNITED STATES	$74,637	1.00	$222,934	1.00	$276,269	1.00	$374,401	1.00
Alabama	28,619	.38	55,397	.43	152,401	.55	245,816	.66
Alaska	NA	NA	684,549	3.07	371,486	1.34	477,882	1.28
Arizona	61,864	.83	176,249	.79	229,575	.83	316,573	.85
Arkansas	28,138	.38	96,776	.43	135,508	.49	233,492	.62
California	126,385	1.69	278,694	1.25	307,931	1.11	445,913	1.19
Colorado	62,284	.83	207,759	.93	268,256	.97	322,095	.86
Connecticut	134,123	1.80	358,203	1.61	391,490	1.42	480,545	1.28
Delaware	144,225	1.93	364,577	1.64	397,005	1.44	376,919	1.01
District of Columbia	219,272	2.94	513,158	2.30	533,992	1.93	615,975	1.65
Florida	64,511	.86	192,124	.86	257,470	.93	365,162	.98
Georgia	38,327	.51	122,494	.55	176,674	.64	319,741	.85
Hawaii	NA	NA	202,065	.91	238,933	.86	391,886	1.05
Idaho	46,010	.62	153,245	.69	176,304	.64	259,113	.69
Illinois	109,227	1.46	348,556	1.56	397,608	1.44	453,726	1.21
Indiana	68,633	.92	224,973	1.01	253,467	.92	353,067	.94
Iowa	48,743	.65	169,177	.76	224,007	.81	330,948	.88
Kansas	39,055	.52	175,991	.79	213,340	.77	326,507	.87
Kentucky	39,319	.53	127,595	.57	191,465	.69	294,007	.79
Louisiana	48,883	.65	165,049	.74	205,482	.74	294,354	.79
Maine	65,846	.88	170,909	.77	206,420	.75	296,641	.79
Maryland	110,727	1.48	285,859	1.28	326,363	1.18	399,762	1.07
Massachusetts	121,639	1.63	325,577	1.46	371,925	1.35	441,642	1.18
Michigan	83,066	1.11	242,902	1.09	279,061	1.01	365,511	.98
Minnesota	64,253	.86	194,935	.87	250,692	.91	322,532	.86
Mississippi	21,205	.28	69,529	.31	121,256	.44	225,173	.60
Missouri	65,169	.87	216,961	.97	304,956	1.10	353,055	.94
Montana	57,908	.78	176,918	.79	208,871	.76	281,000	.75
Nebraska	38,060	.51	146,592	.66	187,466	.68	318,319	.85
Nevada	101,010	1.35	252,285	1.13	341,584	1.24	382,547	1.02
New Hampshire	90,638	1.21	242,959	1.09	277,836	1.01	351,682	.94
New Jersey	120,764	1.62	347,411	1.56	395,706	1.43	516,493	1.38
New Mexico	39,775	.53	145,999	.65	197,173	.71	234,506	.63
New York	136,040	1.82	382,827	1.72	435,214	1.58	500,802	1.34
North Carolina	33,641	.45	112,583	.50	162,702	.59	302,715	.81
North Dakota	25,906	.35	109,126	.49	139,620	.51	245,528	.66
Ohio	89,342	1.20	259,290	1.16	306,283	1.11	381,490	1.02
Oklahoma	36,886	.49	137,471	.62	164,471	.60	274,756	.73
Oregon	81,646	1.09	238,527	1.07	262,637	.95	346,727	.93
Pennsylvania	85,060	1.14	244,472	1.10	328,434	1.19	422,600	1.13
Rhode Island	122,971	1.65	353,207	1.58	366,767	1.33	432,395	1.15
South Carolina	31,252	.42	98,323	.44	139,800	.51	250,224	.67
South Dakota	27,802	.37	111,022	.50	125,412	.45	247,056	.66
Tennessee	38,675	.52	125,667	.56	174,137	.63	287,047	.77
Texas	52,421	.70	207,808	.93	243,962	.88	306,436	.82
Utah	47,892	.64	145,774	.65	185,080	.67	240,784	.64
Vermont	64,444	.86	168,704	.76	218,153	.79	329,663	.88
Virginia	51,574	.69	168,502	.76	226,005	.82	337,739	.90
Washington	88,469	1.19	256,030	1.15	258,321	.93	358,183	.96
West Virginia	39,923	.53	121,546	.55	175,822	.64	271,205	.72
Wisconsin	73,920	.99	234,857	1.05	290,083	1.05	352,281	.94
Wyoming	53,903	.72	191,388	.86	220,116	.80	255,683	.68

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Table 32.—Actual median expenditure per classroom unit and the estimated median expenditure if each State expended 3.79 percent of its personal income for education: 1969–70, United States

[(-) = Inapplicable]

State	Actual median current expenditure per classroom unit	Percent current expenditure is of personal income	Estimated median expenditure at rate of 3.79 percent of income	Actual compared with estimated median	
				Higher	Lower
1	2	3	5	6	7
UNITED STATES	$13,531	3.79	$13,531	(-)	(-)
Alabama	7,861	3.09	9,642	(-)	$1,781
Alaska	18,156	3.84	17,920	$236	(-)
Arizona	13,636	4.10	12,605	1,031	(-)
Arkansas	8,097	3.44	8,920	(-)	823
California	15,289	3.56	16,277	(-)	988
Colorado	13,131	4.12	12,079	1,052	(-)
Connecticut	15,495	3.39	17,323	(-)	1,828
Delaware	13,669	3.85	13,456	213	(-)
District of Columbia	19,543	3.17	23,366	(-)	3,823
Florida	12,864	3.69	13,213	(-)	349
Georgia	10,498	3.45	11,533	(-)	1,035
Hawaii	15,046	3.84	14,850	196	(-)
Idaho	10,750	4.08	9,986	764	(-)
Illinois	15,257	3.42	16,908	(-)	1,651
Indiana	13,112	3.69	13,467	(-)	355
Iowa	14,601	4.60	12,030	2,571	(-)
Kansas	12,594	3.91	12,207	387	(-)
Kentucky	10,374	3.63	10,831	(-)	457
Louisiana	11,190	3.84	11,045	145	(-)
Maine	12,255	4.09	11,355	900	(-)
Maryland	15,791	4.00	14,962	829	(-)
Massachusetts	15,272	3.62	15,990	(-)	718
Michigan	16,473	4.52	13,813	2,660	(-)
Minnesota	15,035	4.66	12,228	2,807	(-)
Mississippi	9,035	4.05	8,455	580	(-)
Missouri	11,965	3.45	13,145	(-)	1,180
Montana	13,842	5.08	10,328	3,514	(-)
Nebraska	11,719	3.72	11,939	(-)	220
Nevada	13,344	3.57	14,166	(-)	822
New Hampshire	11,344	3.26	13,189	(-)	1,845
New Jersey	17,814	3.50	19,291	(-)	1,477
New Mexico	11,117	4.92	8,563	2,554	(-)
New York	22,663	4.31	19,928	2,735	(-)
North Carolina	11,670	3.85	11,488	182	(-)
North Dakota	10,486	4.45	8,931	1,555	(-)
Ohio	13,178	3.59	13,912	(-)	734
Oklahoma	9,371	3.51	10,119	(-)	748
Oregon	16,400	4.59	13,541	2,859	(-)
Pennsylvania	14,075	3.54	15,069	(-)	994
Rhode Island	15,132	3.61	15,887	(-)	755
South Carolina	10,660	4.18	9,665	995	(-)
South Dakota	10,708	4.28	9,482	1,226	(-)
Tennessee	8,786	3.27	10,183	(-)	1,397
Texas	9,940	3.32	11,347	(-)	1,407
Utah	11,404	4.83	8,949	2,455	(-)
Vermont	12,142	3.49	13,186	(-)	1,044
Virginia	11,371	3.59	12,004	(-)	633
Washington	15,438	4.38	13,358	2,080	(-)
West Virginia	10,852	4.19	9,816	1,036	(-)
Wisconsin	14,217	4.04	13,337	880	(-)
Wyoming	13,160	5.36	9,305	3,855	(-)

Actual and national effort median expenditures per classroom unit are presented graphically in chart 12. The shaded bars indicate the actual median expenditure per classroom unit for each of the States. The level at which these classrooms would be supported if the national average effort were made is indicated by the length of the line. States having lines extending beyond

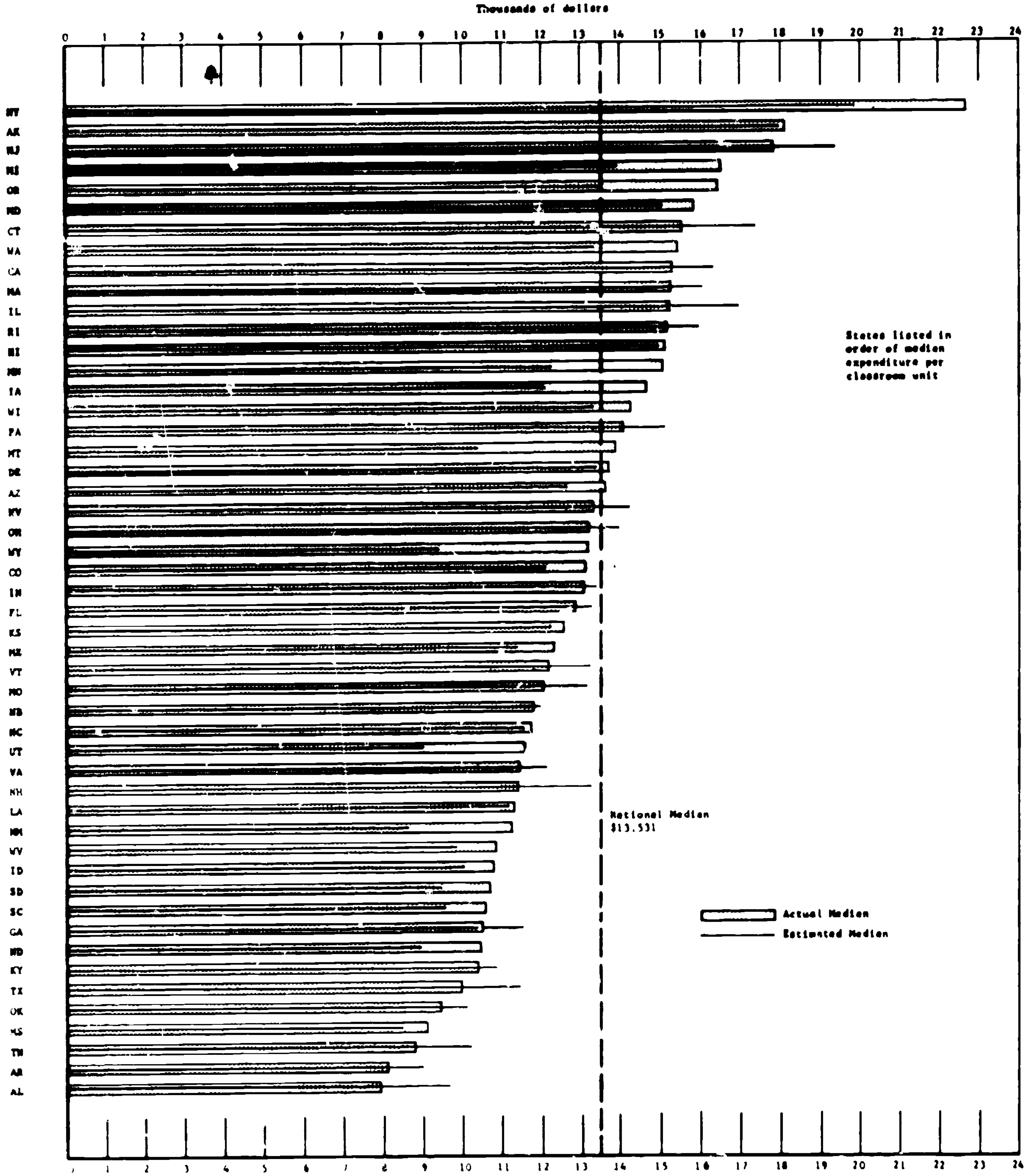

Chart 12. Actual medians and estimated medians assuming expenditure of 3.79 percent of income, by State: 1969–70, United States

the shaded bar could have supported education above the actual median by allocating the average percentage of personal income generally used throughout the United States.

The 27 States which expended more for the median proportioned to a standard rate of 3.79 are identified in column 6 of table 32, which lists the additional average amount per classroom unit. These States should be commended for their efforts to support education at a higher level than that which could have been attained by the average effort noted for the Nation. In column 7 are listed those States which expended less than would appear to be justified by their abilities. Ten States–Alabama, Connecticut, Georgia, Illinois, Missouri, New Hampshire, New Jersey, Tennessee, Texas, Vermont, and District of Columbia, might have provided increases of more than $1,000 per classroom unit without making more than the average effort.

Rankings of the States on level of expenditure, educational load, ability to support education, and effort to finance the schools are listed in table 33. In columns 2,

Table 33.–Rank of the States on expenditure, educational load, financial ability measures, and effort to support education: 1969–70, United States

(States listed in the order of their rank in col. 2)

State	Rank by—							
			Personal income			Full value of property tax base		
	Median expenditure per classroom unit	Classroom units per 1,000 population	Per classroom unit	Per capita	Percent expended for education	Amount per classroom unit	Percent required to raise all funds	Percent required to raise funds from local and intermediate sources
1	2	3	4	5	6	7	8	9
New York	1	5	3	3	41	19	50	40
District of Columbia	2	2	1	1	2	5	35	50
Alaska	3	8	5	4	26	21	42	18
New Jersey	4	1	2	6	12	15	40	48
Michigan	5	28	16	13	44	39	48	44
Oregon	6	25	23	25	45	22	37	47
Maryland	7	23	11	11	31	38	43	42
Connecticut	8	10	6	2	6	7	24	37
Washington	9	[illegible]	18	14	42	16	33	22
California	10	1	7	9	15	4	15	27
Massachusetts	11	6	8	10	20	40	47	51
Illinois	12	9	6	8	7	11	28	36
Rhode Island	13	3	9	16	19	32	41	43
Hawaii	14	34	12	7	25	13	25	1
Minnesota	15	42	28	19	47	41	44	35
Iowa	16	30	25	23	46	24	36	41
Wisconsin	17	19	21	22	32	26	32	39
Pennsylvania	18	4	10	17	14	46	51	46
Montana	19	45	39	34	50	3	7	24
Delaware	20	31	15	12	29	42	45	17
Arizona	21	32	32	30	36	2	3	6
Nevada	22	46	13	5	16	6	9	21
Ohio	23	17	14	15	18	27	30	38
Wyoming	24	50	43	33	51	1	1	13
Colorado	25	40	29	21	37	10	13	31
Indiana	26	24	19	20	23	35	31	33
Florida	27	7	17	29	22	17	21	12
Kansas	28	39	27	18	30	8	11	25
Maine	29	27	35	37	35	33	26	30
Vermont	30	20	26	32	11	20	10	28
Missouri	31	14	20	26	10	18	12	26
Nebraska	32	37	31	24	24	16	8	32
North Carolina	33	18	34	40	28	34	23	5
Utah	34	51	48	38	48	29	19	16
Virginia	35	22	24	28	17	36	27	29
New Hampshire	36	13	22	27	3	31	20	45
Louisiana	37	16	36	42	27	30	18	8
New Mexico	38	49	49	45	49	49	46	7
West Virginia	39	26	41	47	39	28	17	10
Idaho	40	47	42	39	34	12	5	11
South Dakota	41	48	45	41	40	37	16	34
South Carolina	42	38	44	48	38	9	4	2
Georgia	43	12	30	35	9	45	39	20
North Dakota	44	44	47	46	43	51	49	49
Kentucky	45	15	37	43	21	44	34	15
Texas	46	36	33	31	5	23	6	14
Oklahoma	47	43	40	36	13	43	22	23
Mississippi	48	33	51	51	33	50	38	9
Tennessee	49	21	38	44	4	47	29	19
Arkansas	50	41	50	50	8	25	2	4
Alabama	51	35	46	49	1	48	14	3

NOTE.--States were ranked before rounding data.

4, 5, and 7, States are numerically ranked from high to low; in columns 3, 6, 8, and 9, from low to high. New York ranks consistently near the top and Mississippi near the bottom of the distributions, with the exception that both rank closely on the percentage of income devoted to education (Mississippi 33, New York 41).

Rankings of the States in table 33 help to interpret local practices in terms of what occurs elsewhere. Ranks for certain States—such as Illinois, Michigan, and New York—indicate relatively light educational loads compared to their expenditures and financial abilities. Conversely, States listed lower in the table such as Alabama, Arkansas, and Tennessee—have heavy educational loads but low expenditures and financial capacities. Comparisons of the rankings for these factors reveal strengths and weaknesses in the school-support plans operating in the States. For instance, rankings for Kansas and Nebraska appear to be consistent, but those for New Hampshire and Ohio imply that they could do better. The difference between State and local support can be observed from columns 8 and 9. For instance, Nebraska ranks eighth in column 8 (that is, low in the effort required to raise all funds from property tax) but 32d, that is high, in column 9. This difference in rankings for Nebraska and similar differences for other States reveal the relative separate importance of State funds and local funds for schools. It is generally known that Nebraska ranks consistently at the bottom of States in the percentage of total funds from State sources and that local school systems provide the bulk of the funds. These facts result in high local effort but low total effort as the State provides less than the average percentage of school funds.

Gain in Percentage of Income Expended for Education

Efforts made in the States to support education can be compared with corresponding efforts 10 years earlier. For the comparison, percentages of personal income expended for education for the 1949–50, 1959–60, and the 1969–70 school years are listed in table 34. Gains are evident in every State from 1949–50 to 1959–60 and all but two—Oklahoma and South Dakota—from 1959–60 to 1969–70. Nine States—Alaska,

Table 34.—Percent of personal income expended for education, by State: 1949–50, 1959–60, and 1969–70, United States

State	Current expenditures as a percent of personal income			Percentage point increase	
	1949-50	1959-60	1969-70	1949-50 to 1959-60	1959-60 to 1969-70
1	2	3	4	5	6
UNITED STATES	2.02	2.79	3.79	0.77	1.00
Alabama	2.31	2.83	3.09	.52	.26
Alaska	.98	3.33	3.84	2.35	.51
Arizona	3.06	3.87	4.10	.81	.23
Arkansas	2.17	2.80	3.44	.63	.64
California	2.07	3.17	3.56	1.10	.39
Colorado	2.20	3.16	4.12	.96	.96
Connecticut	1.61	2.36	3.39	.75	1.03
Delaware	1.44	2.26	3.85	.82	1.59
District of Columbia	1.16	1.99	3.17	.83	1.18
Florida	2.11	2.67	3.69	.56	1.02
Georgia	2.26	2.77	3.45	.51	.68
Hawaii	2.30	3.09	3.84	.79	.75
Idaho	2.40	3.16	4.08	.76	.92
Illinois	1.61	2.31	3.42	.70	1.11
Indiana	2.12	2.87	3.69	.75	.82
Iowa	2.39	3.29	4.60	.90	1.31
Kansas	2.49	3.34	3.91	.85	.57
Kentucky	1.93	2.35	3.63	.42	1.28
Louisiana	2.84	3.58	3.84	.74	.26
Maine	1.57	2.58	4.09	1.01	1.51
Maryland	1.65	2.58	4.00	.93	1.42
Massachusetts	1.68	2.23	3.62	.55	1.39
Michigan	2.02	3.00	4.52	.98	1.52
Minnesota	2.47	3.26	4.66	.79	1.40
Mississippi	2.09	3.25	4.05	1.16	.80
Missouri	1.74	2.28	3.45	.54	1.17
Montana	2.78	3.50	5.08	.72	1.58
Nebraska	2.40	3.06	3.72	.66	.66
Nevada	2.03	2.83	3.57	.80	.74
New Hampshire	1.88	2.37	3.26	.49	.89
New Jersey	1.87	2.50	3.50	.63	1.00
New Mexico	3.22	4.10	4.92	.88	.82
New York	1.84	2.77	4.31	.93	1.54
North Carolina	2.98	3.01	3.85	.03	.84
North Dakota	3.08	4.37	4.45	1.29	.08
Ohio	1.81	2.49	3.59	.68	1.10
Oklahoma	2.76	3.58	3.51	.82	-.07
Oregon	2.43	3.47	4.59	1.04	1.12
Pennsylvania	1.83	2.51	3.54	.68	1.03
Rhode Island	1.57	2.38	3.61	.81	1.23
South Carolina	2.36	2.93	4.18	.57	1.25
South Dakota	3.21	4.50	4.28	1.29	-.22
Tennessee	2.26	2.81	3.27	.55	.46
Texas	2.19	2.69	3.32	.50	.63
Utah	3.04	3.87	4.83	.83	.96
Vermont	2.17	2.82	3.49	.65	.67
Virginia	1.81	2.72	3.59	.91	.87
Washington	2.16	3.28	4.38	1.12	1.10
West Virginia	2.63	2.94	4.19	.31	1.25
Wisconsin	2.00	2.66	4.04	.66	1.38
Wyoming	2.55	3.99	5.36	1.44	1.37

California, Maine, Mississippi, North Dakota, Oregon, South Dakota, Washington, and Wyoming had increases amounting to more than 1 percentage point from 1949-50 to 1959-60. (See col. 5.) Four of these 9 States Maine, Mississippi, Washington, and Wyoming joined by 20 more States Connecticut, Delaware, District of Columbia, Florida, Illinois, Iowa, Kentucky, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, New York, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, and West Virginia had increases amounting to more than 1 percentage point from 1959-60 to 1969-70. (See col. 6.)

These gains may be explained in terms of larger proportions of the population attending school and efforts to provide educational programs of higher quality. Larger families in the 60's account for larger proportions of the population in the school-age range, and increased emphasis on education to enable young people to plan lifetime vocations at their highest potentials has encouraged them to continue in school for more years. Another significant factor is the Federal involvement in education which thrust education into special prominence, beginning in 1958.

Effort Required to Support Education at Higher Levels

The continuing efforts communities and boards of education make to improve their public education services are more dependent upon the funds available than upon any other factor. The expenditure level is related to educational load, financial ability, and effort to finance the educational services. The amounts and proportions of educational load and financial ability present in any community are not immediately changeable, but the local tax "effort" that may be exerted to finance the educational program is generally a locally controllable factor. This controllable factor is examined here as a community source of possible school improvement. It is interesting to note what additional effort is needed to raise the expenditure levels for schools that are supported at levels which are below the level available and acceptable to a majority of the population.

Programs operated at the national median expenditure or at a higher level are generally acceptable and are encouraged. Expenditures at these levels generally identify communities with strong financial ability and a willingness to levy taxes to provide their children with average to superior education opportunities. In such communities improvement, growth, and leadership in the educational program can occur. Additional funds are needed to supplement systems of lower financial abilities and to assure basic support at acceptable amounts for every child in classrooms where undesirable lower expenditures exist.

Preceding chapters have given information concerning additional funds needed to raise the lower expenditures per classroom unit to the State medians and to other selected national amounts. In this chapter, such amounts are translated into percentages of income to show the relative effort that would be required. Column 3 of table 35 gives the percentages of income required in the States to raise the lower expenditure classroom units to the State medians. Columns 4 to 11 list the percentages of income required in the States to raise classroom units to other specified amounts. These percentages of personal income are in addition to the percentage of personal income now spent.

Responsibility for improvement can be emphasized by subtracting the percentage required to raise expenditures to the State median (col. 3) from those in other columns, which indicate the total additional percentage required to raise classroom units to amounts above the median. Raising low-expenditure classroom units to State medians can be regarded as a State responsibility. In any State, the people and the legislature can direct greater support to inadequately supported classrooms, those with expenditures below the median for the State. Many States could provide these higher levels where the cost is less than 1 percent of the personal income. States finding greater expenditures financially burdensome would need financial assistance from outside the State. For instance, as noted in tables 34 and 35, Alabama used 3.09 percent of its 1969-70 income to support classroom operation at $7,861 per classroom unit, but an additional 2.41 percent of its income would be required to support educational services at the national median, $13,531.

New York supports educational services at the average of $22,663 per classroom unit. (See table 35.) An additional 0.440 percent of its personal income would be required to raise low-expenditure classroom units to the State median. The percentages in the columns with a classroom expenditure below $24,000 are less than the percentage required to raise classrooms to the median because these levels are lower than the State median.

Similarly, Alabama, with a median expenditure of $7,861 per classroom unit, would need 0.286 percent of the personal income for the State to raise lower expenditures to the State median, and an additional 3.250 percent of the income (the 3.536 in col. 9 minus 0.286 in col. 3) to raise expenditures for all classrooms to $16,289 the third quartile for the Nation.

Table 36 gives data similar to table 35 on the basis of the property tax rate as a percentage of full value of property. The property tax rate required to raise States to various dollar amounts can be compared with the property tax rate now in effect in those States as presented in table 29.

In terms of either the percentage of personal income or the property tax base required to raise low-expenditure classrooms to State medians or the first or second national quartile, the task of equalizing low-expenditure classrooms became more costly from 1959-60 to 1969-70 but slightly less costly at the 3d National quartile (see tabulation below).

	Percent of income to equalize		Percent of property tax base to equalize	
	1959-60	1969-70	1959-60	1969-70
State medians	0.200	0.246	0.075	0.092
National 1st quartile	0.107	0.116	0.040	0.044
National median	0.347	0.368	0.130	0.137
National 3d quartile	0.840	0.824	0.318	0.309

In other words, even though the percentage of income spent on schools increased and the percentage of present current expenditure funds required to raise lower level expenditure units decreased, the burden to reach as high as the National median increased in terms of percent of income or percent of property tax base. The increase required is not great. However, when the required increase is compared to the slight decrease in required effort at the third national quartile, there is a presumption that classrooms above the national median fared slightly better in the last decade than those below the national median. Following this

Table 35.–Percents of personal income required to raise low expenditures for classroom units to the State median and other selected points: 1969–70, United States

(States ranked by amount in col. 2)

State	State median expenditure	Percent of income to equalize at State median	Percent of personal income required to raise low expenditures for classroom units to—							
			$8,000	$11,035 [1]	$12,000	$13,531 [2]	$16,000	$16,289 [3]	$20,000	$24,000
1	2	3	4	5	6	7	8	9	10	11
UNITED STATES	$13,531	[4]0.246	0.014	0.116	0.193	0.365	0.767	0.824	1.642	2.642
New York	22,663	.440	.017	.041	.056	.083	.129	.135	.251	.646
District of Columbia	19,543	0	0	0	0	0	0	0	.074	.723
Alaska	18,156	.108	0	0	0	0	.040	.047	.399	1.180
New Jersey	17,814	.221	0	.002	.006	.024	.104	.119	.508	1.162
Michigan	16,473	.408	.001	.014	.031	.099	.345	.383	1.050	2.059
Oregon	16,400	.287	[5]	.004	.007	.041	.231	.271	1.173	2.322
Maryland	15,791	.164	0	.002	.004	.027	.192	.236	1.031	2.007
Connecticut	15,495	.185	0	.006	.022	.061	.242	.278	.844	1.611
Washington	15,438	.294	0	.006	.019	.091	.376	.422	1.215	2.324
California	15,289	.133	0	.001	.003	.025	.235	.281	.997	1.849
Massachusetts	15,272	.191	0	[5]	.007	.050	.279	.318	.986	1.843
Illinois	15,257	.334	.008	.050	.082	.172	.425	.464	1.053	1.893
Rhode Island	15,132	.207	0	.003	.009	.062	.328	.369	1.077	1.932
Hawaii	15,046	0	0	0	0	0	.243	.317	1.264	2.285
Minnesota	15,035	.317	.008	.027	.065	.131	.465	.545	1.556	2.777
Iowa	14,601	.221	0	.012	.026	.096	.498	.563	1.548	2.661
Wisconsin	14,217	.237	0	.011	.038	.152	.574	.644	1.651	2.774
Pennsylvania	14,075	.175	0	.002	.018	.115	.468	.519	1.262	2.136
Montana	13,842	.586	.023	.211	.312	.531	1.073	1.146	2.161	3.503
Delaware	13,669	.145	0	.004	.029	.127	.560	.623	1.494	2.509
Arizona	13,636	.467	.065	.217	.285	.451	1.018	1.098	2.220	3.476
Nevada	13,344	.008	0	.001	.004	.038	.629	.702	1.660	2.704
Ohio	13,178	.257	0	.050	.126	.305	.713	.776	1.654	2.697
Wyoming	13,160	.182	.006	.051	.084	.261	.997	1.097	2.476	4.025
Colorado	13,131	.246	[5]	.042	.101	.317	.883	.955	2.091	3.331
Indiana	13,112	.263	.001	.059	.133	.324	.868	.945	1.973	3.103
Florida	12,864	.127	[5]	.018	.042	.225	.710	.783	1.789	2.884
Kansas	12,594	.185	0	.027	.106	.359	1.037	1.119	2.221	3.436
Maine	12,255	.317	.022	.156	.275	.584	1.317	1.410	2.631	3.969
Vermont	12,142	.712	.251	.559	.891	.952	1.448	1.515	2.550	3.752
Missouri	11,965	.288	.010	.167	.293	.571	1.142	1.220	2.244	3.361
Nebraska	11,719	.199	.016	.131	.248	.584	1.329	1.418	2.563	3.803
North Carolina	11,670	.208	0	.111	.268	.641	1.436	1.531	2.756	4.076
Utah	11,406	.078	0	.063	.242	.793	1.818	1.938	3.478	5.138
Virginia	11,371	.195	0	.149	.297	.581	1.184	1.265	2.327	3.510
New Hampshire	11,344	.195	.036	.160	.307	.650	1.306	1.384	2.413	3.543
Louisiana	11,190	.133	[5]	.110	.296	.765	1.592	1.690	2.950	4.308
New Mexico	11,117	.079	0	.068	.346	.904	1.916	2.036	3.607	5.310
West Virginia	10,852	.163	0	.201	.437	.915	1.812	1.917	3.268	5.244
Idaho	10,750	.221	.001	.279	.576	1.152	2.096	2.206	3.630	5.168
South Dakota	10,709	.303	.028	.371	.632	1.213	2.188	2.303	3.791	5.400
South Carolina	10,660	.226	.065	.318	.643	1.234	2.221	2.323	3.817	5,414
Georgia	10,498	.137	0	.244	.463	.851	1.552	1.642	2.803	4.053
North Dakota	10,486	.198	.012	.317	.595	1.105	2.050	2.166	3.665	5.281
Kentucky	10,374	.196	.017	.318	.550	1.019	1.827	1.924	3.173	4.530
Texas	9,940	.174	.020	.390	.656	1.121	1.908	2.001	3.201	4.505
Oklahoma	9,371	.249	.086	.643	.943	1.477	2.354	2.457	3.797	5.247
Mississippi	9,035	.342	.143	.943	1.318	1.963	3.056	3.184	4.830	6.604
Tennessee	8,786	.182	.075	.685	.953	1.460	2.302	2.403	3.695	5.087
Arkansas	8,097	.243	.222	1.299	1.707	2.354	3.400	3.523	5.107	6.814
Alabama	7,861	.286	.315	1.410	1.795	2.415	3.419	3.536	5.045	6.671

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[1] 1st quartile for the Nation.

[2] Median for the Nation.

[3] 3d quartile for the Nation.

[4] Percent of personal income for the Nation required to raise classroom unit expenditures below the State median to that level in each State. Col. 7 gives the percentage required to raise classroom unit expenditures below the U.S. median to that level.

[5] Less than 0.0005 percent.

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Table 36.–Percents of property tax base required to raise low expenditures for classroom units to the State median and other selected points: 1969–70, United States

(States ranked by amount in col. 2)

State	State median expenditure	Percent of property tax base to equalize at State median	Percent of property tax base required to raise low expenditures for classroom units to—							
			$8,000	$11,035 1/	$12,000	$13,531 2/	$16,000	$16,289 3/	$20,000	$24,000
1	2	3	4	5	6	7	8	9	10	11
UNITED STATES	$13,531	4/0.092	0.005	0.044	0.072	0.137	0.288	0.309	0.616	0.992
New York	22,663	.196	.007	.018	.025	.037	.057	.060	.112	.288
District of Columbia	19,543	0	0	0	0	0	0	0	.033	.323
Alaska	18,156	.066	0	0	0	0	.017	.020	.172	.507
New Jersey	17,814	.106	0	.001	.003	.011	.047	.054	.229	.524
Michigan	16,473	.167	5/	.006	.013	.041	.142	.157	.431	.845
Oregon	16,400	.091	5/	.001	.002	.013	.074	.086	.373	.738
Maryland	15,791	.070	0	.001	.002	.012	.082	.101	.441	.858
Connecticut	15,495	.068	0	.002	.008	.022	.088	.101	.308	.588
Washington	15,438	.093	0	.002	.006	.029	.119	.134	.384	.736
California	15,289	.062	0	5/	.001	.008	.074	.089	.316	.586
Massachusetts	15,272	.095	0	5/	.004	.025	.139	.158	.490	.916
Illinois	15,257	.127	.003	.019	.031	.065	.162	.177	.401	.721
Rhode Island	15,132	.093	0	.001	.004	.028	.147	.166	.484	.869
Hawaii	15,046	0	0	0	0	0	.081	.105	.419	.758
Minnesota	15,035	.117	.003	.010	.017	.048	.179	.201	.574	1.024
Iowa	14,601	.068	0	.004	.008	.030	.153	.174	.477	.820
Wisconsin	14,217	.081	0	.004	.013	.052	.196	.220	.563	.946
Pennsylvania	14,075	.103	0	.001	.011	.068	.276	.305	.731	1.257
Montana	13,842	.117	.005	.042	.062	.106	.214	.229	.431	.699
Delaware	13,669	.065	0	.002	.013	.057	.250	.278	.667	1.120
Arizona	13,636	.095	.013	.044	.058	.092	.207	.224	.452	.708
Nevada	13,344	.002	0	5/	.001	.011	.182	.203	.479	.781
Ohio	13,178	.095	0	.019	.067	.113	.265	.288	.614	1.001
Wyoming	13,160	.025	.001	.007	.011	.035	.135	.148	.334	.544
Colorado	13,131	.066	5/	.01	.027	.085	.237	.257	.562	.895
Indiana	13,112	.098	5/	.022	.050	.121	.323	.352	.735	1.133
Florida	12,864	.041	5/	.006	.014	.073	.229	.253	.578	.932
Kansas	12,594	.049	0	.007	.028	.095	.274	.296	.587	.909
Maine	12,255	.098	.007	.049	.086	.182	.410	.439	.820	1.237
Vermont	12,142	.210	.074	.165	.204	.281	.428	.448	.756	1.109
Missouri	11,965	.090	.003	.052	.092	.179	.358	.382	.703	1.053
Nebraska	11,719	.054	.004	.036	.068	.159	.363	.387	.700	1.038
North Carolina	11,670	.066	0	.035	.086	.205	.458	.489	.879	1.300
Utah	11,404	.019	0	.010	.059	.193	.442	.471	.846	1.250
Virginia	11,371	.070	0	.054	.107	.208	.425	.454	.835	1.260
New Hampshire	11,344	.071	.013	.058	.112	.236	.474	.503	.876	1.287
Louisiana	11,190	.040	5/	.033	.088	.228	.475	.504	.880	1.285
New Mexico	11,117	.029	0	.025	.126	.330	.699	.743	1.315	1.936
West Virginia	10,852	.044	0	.054	.119	.248	.491	.519	.885	1.421
Idaho	10,750	.048	5/	.061	.126	.251	.456	.480	.791	1.126
South Dakota	10,708	.080	.007	.098	.167	.320	.578	.608	1.001	1.426
South Carolina	10,660	.046	.009	.065	.131	.252	.454	.475	.780	1.106
Georgia	10,498	.060	0	.106	.202	.371	.676	.715	1.221	1.765
North Dakota	10,486	.084	.005	.134	.252	.468	.867	.917	1.551	2.235
Kentucky	10,374	.076	.007	.123	.212	.394	.706	.744	1.226	1.751
Texas	9,940	.069	.006	.111	.187	.319	.542	.569	.910	1.281
Oklahoma	9,371	.087	.030	.224	.329	.516	.822	.858	1.325	1.831
Mississippi	9,035	.125	.052	.345	.482	.718	1.117	1.164	1.766	2.415
Tennessee	8,786	.074	.030	.276	.385	.589	.929	.970	1.491	2.053
Arkansas	8,097	.054	.050	.290	.381	.525	.758	.786	1.139	1.519
Alabama	7,861	.104	.115	.516	.654	.880	1.246	1.288	1.838	2.431

1/1st quartile for the Nation.

2/Median for the Nation.

3/3d quartile for the Nation.

4/Percent of property tax base for the Nation required to raise classroom unit expenditures below the State median to that level in each State. Col. 7 gives the percentage required to raise classroom unit expenditures below the U.S. median to that level.

5/Less than 0.0005 percent.

reasoning, the increase in the coeficients of inequality (see table 18) is due to the increased expenditure above the State and national medians without corresponding increases among low-expenditure classrooms. New funds have gone more to the affluent than to the needy classrooms.

Summary

Discussions of the factors directly affecting amounts expended for public education and determining levels of support for classroom units throughout the Nation have considered the effects of variations in educational load, fiscal ability, and effort of the community. The interest of the community and its consequent effort in terms of devoting a larger percentage of its income to public education are subjective factors which can respond to the kind of education being provided and to community confidence in the purposes and activities of the board of education. This emphasizes the importance of good board of education and community relationships in the establishment and operation of improved educational services. The other two factors affecting support levels-educational load and financial ability—are not easily changed.

CHAPTER VI

Progress in the Financial Support of Education

A major purpose of the decennial studies of expenditures per classroom unit is the charting of progress made by the States in providing funds for public elementary and secondary education. An almost identical procedure has been used in the studies for 1939 40,[1] 1949 50,[2] 1959 60,[3] and 1969 70. This chapter presents an analysis of comparisons which may be noted for the four decennial years.

In terms of unadjusted dollars expended for education, schools have been supported at successively higher levels for each 10-year period. The median expenditure per classroom unit was $13,531 for 1969 70, $7,528 for 1959 60, $4,391 for 1949 50, and only $1,649 ten years earlier. To obtain a more accurate interpretation of the real progress, these median expenditure amounts need to be translated into adjusted dollars to recognize the economic changes during the periods noted.

A generally accepted price index or price deflator for educational expenditures is not available.[4] In the absence of such a statistic, a number of different methods may be used to express educational expenditures in real dollar terms; these include the Consumer Price Index, which measures the change in purchasing power of the dollar by measuring the changes in the retail sales price for a market basket of goods and services on which consumers spend their earnings; implicit price deflators for State and local government purchases of goods and services; and the trend in teachers' salaries. Although use of each of these would yield somewhat different results, all can assist in the calculation of more comparable educational expenditures in real terms.

Educational prices are affected both by changes in the consumer prices and by the average productivity increase in the economy. Teachers' salaries should increase in relation to both of these factors if the same quality of education is to be purchased in different years.[5] The largest single component of the educational expenditure is, of course, for personal services of individuals.

Since some measures with which comparisons are made are available only as arithmetic means, expenditures for education are also given in the same term. For the 1939-40, 1949 50, 1959 60, and 1969--70 data, the arithmetic mean, and the corresponding median expenditure per classroom unit are presented:

School year	Median	Mean
1939 40	$1,649	$1,875
1949 50	4,391	4,475
1959 60	7,528	7,720
1969 70	13,531	14,208
Increase, 1939 40 to 1949 50	2,742	2,600
Increase, 1949 50 to 1959 60	3,137	3,245
Increase, 1959 60 to 1969 70	6,003	6,488

These two measures are determined in different ways. The arithmetic mean is obtained by dividing the total current expenditure by the total number of classroom units; the median expenditure per classroom is the amount expended per classroom unit by the school system which (contains the classroom when, in an arrangement of classrooms by school system in order of their expenditure level), places this school system in the middle of the distribution with half of the classrooms above this expenditure amount and half, below. The fact that there are just as many classroom units supported at higher levels as there are supported at lower levels makes the median markedly different from the mean if the distribution is not symmetrical or if there are extreme values. The actual amount expended for the operation of all classroom units is used in determining the mean, but the median expenditure level considers only the position of those classroom units above or below the middle one.

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[1] John K. Norton and Eugene S. Lawler. *An Inventory of Public School Expenditures in the United States.* A Report of the Cooperative Study of Public School Expenditures, Vols. I and II. Washington: The American Council on Education, 1944. 409 p.

[2] Clayton D. Hutchins and Albert R. Munse. *Expenditures for Education at the Midcentury.* U.S. Department of Health, Education, and Welfare, Office of Education. Misc. No. 18. Washington: U.S. Government Pringing Office, 1953. 136 p.

[3] Forrest W. Harrison and Eugene P. McLoone. *Profiles in School Support: A Decennial Overview.* U.S. Department of Health, Education, and Welfare, Office of Education. Misc. No. 47. Washington: U.S. Government Printing Office, 1965. 162 p.

[4] P. 35. *Schools, People and Money: The Need for Educational Reform.* The President's Commission on School Finance Final Report, Washington, D.C. 1972

[5] P. 82. *Paying for Better Schools*, Committee for Economic Development, New York 1959.

Measure of Progress

Table 37 presents the change in selected statistics for the school years 1939–40 to 1949–50, 1949–50 to 1959–60, and 1959–60 to 1969–70. These summary data are used to compare the progress made in the financing of elementary and secondary school systems.

Consumer Price Index

The average of the Consumer Price Indexes for the last 4 months of 1969 and the first 8 months of 1970, to parallel the school year, was used to determine a price index for the school year. In a similar manner, the price index was calculated for 1939–40, 1949–50, and 1959–60. The price index is based on an index of 100.00 for 1967 prices. The increase noted means that the same amount and quality of goods and services that cost $100 in 1939–40 would cost $170 in 1949–50, $210 in 1959–60, and $273 in 1969–70.

The second line of table 37 gives the average increase in productivity. In conjunction with the Consumer Price Index, this index indicates that the average instructional staff salary, to maintain the same quality of staff, would have needed to increase from $1,441 in 1939–40 to $2,989 in 1949–50. The $2,989 value for 1949–50 was obtained by multiplying the average instructional staff salary in 1939–40 by the product of the amounts in column 9 of table 37 for the Consumer Price Index and the productivity increase. A similar method was applied to the average salary in 1949–50 and 1959–60 to yield the increase in 1959–60 and 1969–70, respectively.

In 1949–50, instructional staff salaries on the average were actually $3,010. This salary would need to increase to $5,003 in 1959–60 to maintain the same quality of staff as indicated by the Consumer Price Index and the productivity index. In 1959–60, the average salary of instructional staff was actually $5,174, representing a slight improvement of 3.4 percent above expected.

In 1969–70, the actual average salary of instructional staff was $8,840, or $711 less than the $8,944 one would expect if average salaries had increased with the Consumer Price Index and the productivity index. The 8.0 percent short-fall from 1959–60 to 1969–70 could be expected because of the large productivity increases and because State and local salaries tend to lag behind general price and productivity changes in the economy. Over the 20-year period from 1949–50 to 1969–70, average instructional staff salaries increased 2.4 percent above the $8630 one would expect for the period based on price and productivity changes. Over the 30-year period from 1939–40 to 1969–70, the average instructional staff salary increased 3.5 percent above the $8528 expected on the basis of the price and productivity indexes. In other words, average instructional salaries, because of the gains in the decade of the 1950's and in spite of the losses of the 1960's, remain approximately the same as those of 1939–40 and 1949–50, even though slightly improved.

If this change in the purchasing power of the educational dollar is considered, the average expenditure per classroom of $14,208 in 1969–70 was equivalent in purchasing power to about $8,217 in 1959–60 dollars. The $8,217 value in 1959–60 dollars for the average expenditure in 1969–70 was obtained by dividing the expenditure in that year by the product of the Consumer Price Index and the productivity increase ratios in column 11 of table 37. Again a very slight decrease in real terms of education expenditure is noted.

Table 37. Comparative data for school years 1939–40, 1949–50, 1959–60, and 1969–70: United States

Item	1939-40	1949-50	1959-60	1969-70	Increase from—			Ratio of—		
					1939-40 to 1949-50	1949-50 to 1959-60	1959-60 to 1969-70	1949-50 to 1939-40	1959-60 to 1949-50	1969-70 to 1959-60
1	2	3	4	5	6	7	8	9	10	11
Consumer's price index (1967=100)	41.9	71.2	88.2	114.2	29.3	17.0	26.0	1.70	1.24	1.29
Average productivity increase (1967=100)	47.8	58.2	77.8	104.0	10.4	19.6	26.2	1.22	1.34	1.34
Implicit price deflator (1958=100)	37.0	70.2	104.8	159.6	33.2	34.6	54.8	1.90	1.49	1.52
Ratio of income to:										
Population	$556	$1,382	$2,161	$3,708	$826	$781	$1,547	2.49	1.56	1.72
Children from 5 to 17 years	3,011	7,385	9,336	16,374	4,374	1,951	7,038	2.65	1.26	1.75
Classroom units	74,637	222,934	276,269	374,401	148,297	53,335	98,132	2.99	1.24	1.36
Average expenditure per classroom unit	1,875	4,475	7,720	14,208	2,600	1,245	6,488	2.39	1.73	1.84
Expenditure per classroom unit:										
98th percentile	$4,186	$8,121	$13,177	$25,341	$3,935	$5,056	$12,204	1.94	1.62	1.93
75th percentile	2,585	5,710	9,697	16,289	3,125	3,987	6,592	2.21	1.70	1.68
Median	1,649	4,391	7,528	13,531	2,742	3,137	6,003	2.66	1.71	1.80
25th percentile	1,007	3,117	5,708	11,035	2,110	2,591	5,327	3.10	1.83	1.93
2d percentile	266	1,469	3,610	7,045	1,203	1,941	3,635	5.52	2.32	2.07

Source: For noneducational data, Department of Labor, Bureau of Labor Statistics; Department of Commerce, Office of Business Economics.

The latter figure, $8,217 should be compared with $7,720 noted in table 37 as **the average expenditure per classroom unit for 1959–60. The difference of $497, or approximately 6 percent of the 1959–60 figure, represents** one measure of the 10-year increase. A similar analysis of the change between 1939 40 and 1949 50 and between 1949 50 and 1959 60 indicates that educational expenditures increased 15 **percent above the 1939–40 figure by 1949–50, or $283, and increased 4 percent above the** 1949–50 figure by 1959–60, or $170, when allowance is made for the Consumer Price Index and for the productivity increase. The dollar increase during the **last** 10-year period from 1959–60 to 1969–70 has been greater than the increase **during previous 10 year periods.**

Significant gains in school expenditures on a classroom unit basis for each 10-year period is in direct contrast to the little or no change in average instructional staff salary for the entire period. Particularly striking is the loss for the decade, from 1959 60 to 1969–70, in average instructional staff **salary** in contrast with the gain in school **expenditures per classroom unit. Increased** staffing, fewer pupils per teacher, more supplies, or similar increases over previous years rather than salary increases seem to account for growth in school spending.

Implicit Price Deflator

The Office of Business Economics of the U.S. Department of Commerce, in the construction of the national income and product accounts, gives an implicit price deflator for the State and local government purchases of goods and services. This implicit price deflator is not exactly applicable to educational expenditures. Educational expenditures differ from the total of all State and local expenditures in that schools use personal services to a much greater degree. Because of this, the use of the implicit price deflators tends to overstate the increase in real dollar terms during periods in which there is a large rise in the general productivity of workers. This was the case in the last decade. Calculated on the basis of the implicit price deflator, the values for the average expenditure for classroom units in 1958 dollars are for 1939–40, $5,072; 1949–50, $6,378; 1959–60, $7,356; and 1969–70, $8,902. **These values indicate that educational expenditures in real terms increased 26 percent from 1939–40 to 1949–50, 15 percent from** 1949–50 to 1959–60, and 21 percent from 1959–60 to 1969–70.

Income Per Capita

In 1939 the average income per capita was $556, in 1949 it was $1,382, or almost **two and one-half times the 1939 amount. If** expenditures for education had increased at **this same rate, the average of $1,875 for the** 1939–40 school year would have increased to $4,660, or 4 percent more than the actual expenditure of $4,475. Thus educational expenditures in 1949–50 did not increase as much as the per capita personal income. **However, this was not the case for 1959–60. Per capita personal income in 1959 was** $2,161, or more than one and one-half times as much as the 1949 per capita income. If educational expenditures had increased at the same rate as per capita income, the expenditure in 1959 60 would have been $6,997 or almost 10 percent less than it actually was–$7,720. From 1959–60 to 1969 70, per capita personal income increased by 72 percent. At this rate of increase, educational expenditures in 1969 70 would have been $13,246, or $1,062 less than the $14,208 expenditure.

The increase in the percentage of school-age children and older citizens is among the reasons for the greater increase in educational expenditures than in per capita income in the last two periods. The percentage of children 6 to 17 years of age to the total population increased from 18 percent in 1940 to 19 percent in 1950, to 23 percent in 1960, and to 24 percent in 1970. The percentage of the total population over 65 years of age increased from 7 percent in 1940 to 8 percent in 1950, to 9 percent in 1960, and to 10 percent in 1970. The increase in school-age children and older citizens tends to reduce per capita income as more persons are in nonproductive ages.

Income Per School-Age Child

Another measure of the comparable increase in expenditures for education is the change in national income per child 6 to 17 years of age. In the last decade, the increase in the number of children means that **income per child increased less than income per capita. The 1949–50 income per school-age child was almost two and one-half times** the 1939–40 income per school-age child. At this rate, the average expenditure per classroom unit of $1,875 for the 1939–40 school yea would have increased to **$4,599** in 1949–50. This is slightly above the **average of $4,475 noted for the 1949–50** school year. Expenditures for education did not increase as rapidly as the increase in personal income per child of school age.

The increase from 1949–50 to 1959–60 in expenditures per classroom unit was greater than the increase in personal income per child of school age, which increased from $7,385 to $9,336, or slightly more than one and one-fourth times. **If educational expenditures had increased at this** rate, the $4,475 expenditure in 1949–50 would have reached only $5,657 in 1959–60 and not the $7,720 obtained.

From 1959–60 to 1969–70, the increase in expenditure per classroom unit was **greater than the increase in personal income** per school-age child. If rates of increase had been equal, the $7,720 expenditure in 1959 60 would have reached only $13,540–$668 less than the $14,208 obtained.

Personal Income Per Classroom Unit

Table 37 indicates that personal income per classroom unit increased almost three times from 1939–40 to 1949–50.

If expenditures for classroom units had increased at the same rate, the value for 1949 50 would have been $5,600 and not the $4,475 actually expended. From 1949 50 to 1959 60, personal income per classroom unit increased almost one and one-fourth times. If expenditures for classroom units had increased at the same rate, **the actual expenditure in 1959–60 would not have been $7,720, but only $5,546. From 1959–60 to 1969–70, income per** classroom unit increased over one and one-third times. At this rate, expenditures per classroom unit would have been $10,462, or $3,746 less than the actual expenditure of $14,208.

In all three income measures, educational **expenditures have increased more rapidly** both in the period 1949–50 to 1959–60 **and the period 1959–60 to 1969–70 than** any of the income measures used. This is in marked contrast to the losses made in the 10-year period from 1939–40 to 1949–50. In discussing the changes in State median expenditures and the State income per classroom unit, more attention is given later to some of the reasons for this improved position of education in the last 10 years.

Expenditures and Personal Income

It is interesting to note how increases in the State median expenditure levels compare with increases in income. Since almost all taxes for education ultimately are derived from income, one could expect that educational expenditures would increase with **personal income and that, as the income of** the citizens rises, they would tend to devote not only a larger amount but also a larger percentage to education. Since such a large portion of educational expenditures is made up of salary expenditures, there is need for expenditures for education to rise as income increases.

Though it is difficult to measure the productivity of personal services, one can assume that salary increases need to match general productivity increases in the economy as long as business and industry generally pass most of productivity gains to workers via higher wages, rather than to consumers via lower prices, and thus, that the average salary of teachers will increase at about the same rate as per capita personal income.

Columns 6, 7, and 8 of table 38 give the increase in expenditures for classroom units for each of the 10-year periods 1939–40 to 1949–50, 1949–50 to 1959–60, and 1959–60 to 1969–70. Columns 13, 14, and **15 give the increase in personal income per** classroom unit for the same period. Columns 16, 17, and 18 give the ratios of these data for each of these periods.

On the average, personal income per classroom unit in the United States for 1969–70 was 1.36 times the similar figure for 1959–60 (see col. 15), which, in turn, was 1.24 times the figure for 1949–50 **(col. 14), which was 2.99 times the figure for 1939–40 (col. 13). These figures may be compared with the gains in median expend-**itures per classroom unit of 1.80 in 1969–70 over 1959–60 (col. 8), 1.71 in 1959–60 over 1949–50 (col. 7), and 2.66 in 1949–50 over 1939–40 (col. 6). The gain in **expenditures from 1959–60 to 1969–70 was 1.32 percent of the rate of increase in personal income (col. 18), greater than 0.89** from 1939–40 to 1949–50 (col. 16) but less than the 1.38 from 1949–50 to 1959–60 (col. 17).

Profiles for Four Decennial Years

The four profiles in chart 13, which present the national expenditures for classroom units for the four decennial years 1939–40, 1949–50, 1959–60, and **1969–70 are similar in format to those for the States shown in chapter II. The percent** scales are identical to the other profiles. The number of classrooms for the 1939–40 profile, however, which had been grouped into intervals of $100 was regrouped into intervals of $200 as used in both the 1949–50 and the 1959–60 report. The dollar scale for 1969–70 has been changed to $200 intervals rather than the $250 used in State profiles.

No adjustments have been made for the decreased purchasing power of the dollar in data for the comparative profiles showing the national expenditures for classroom units for 1939–40, 1949–50, 1959–60, and 1969–70. The four expenditure lines in chart 13 and the supplementary supporting data are given in current dollars for each of the school years.

The four shaded areas to the right of the four expenditure lines of chart 13 are significant in the improvement they repre**sent. The ratios of these areas to the total areas to the left of the expenditure lines are given in the last two figures listed under Selected Items. For the 1939–40 school year, the amount required to raise all low-expenditure classroom units to the national** median was 17 percent of the total amount expended; for the 1949–50 school year, the corresponding percent was 15; for the 1959–60 school year, it was 12; and for **1969–70, 10 percent. This decline in the percent required to bring low classroom unit expenditures to the national median** indicates that some progress was made during each of the 10-year periods toward improving expenditures for the lower half of the classrooms in relation to the total **amount expended for education.**

A larger proportion of school funds went to the less wealthy areas during the 1969–70 school year than 10 years earlier, this was also true in 1959–60 and 1949–50. The rate of increase, after declining slightly for two decades, grows in the period from 1959–60 to 1969–70. It would take a considerable period (until the school year **1992–93) to raise all low-expenditure classroom units below the national median to that level at the rate of the last 10 years.**

State Gains in Expenditure Levels

Gains in the median expenditures per classroom unit for the two 10-year periods from 1949–50 to 1959–60 and 1959–60 to 1969–70 are evident from the data in columns 2, 3, 4, and 5 of table 38. For 1939–40, these medians ranged from a low of $448 for Mississippi to a high of $4,108 for New York. For the 1949–50 school year, the low of $1,451 and the high of $7,627 were derived for the same two States. For the 1959–60 school year, the median expenditures ranged from a low of $3,645 in Arkansas to a high of $12,542 in Alaska. For the 1969–70 school year, the median expenditure ranged from a low of $7,861 for Alabama to a high of $22,663 for New York. The percentage of gain (see col. 6) from 1939–40 to 1949–50 shows that Mississippi more than tripled its median expenditure, while New York did not quite double its median during the same 10-year period.

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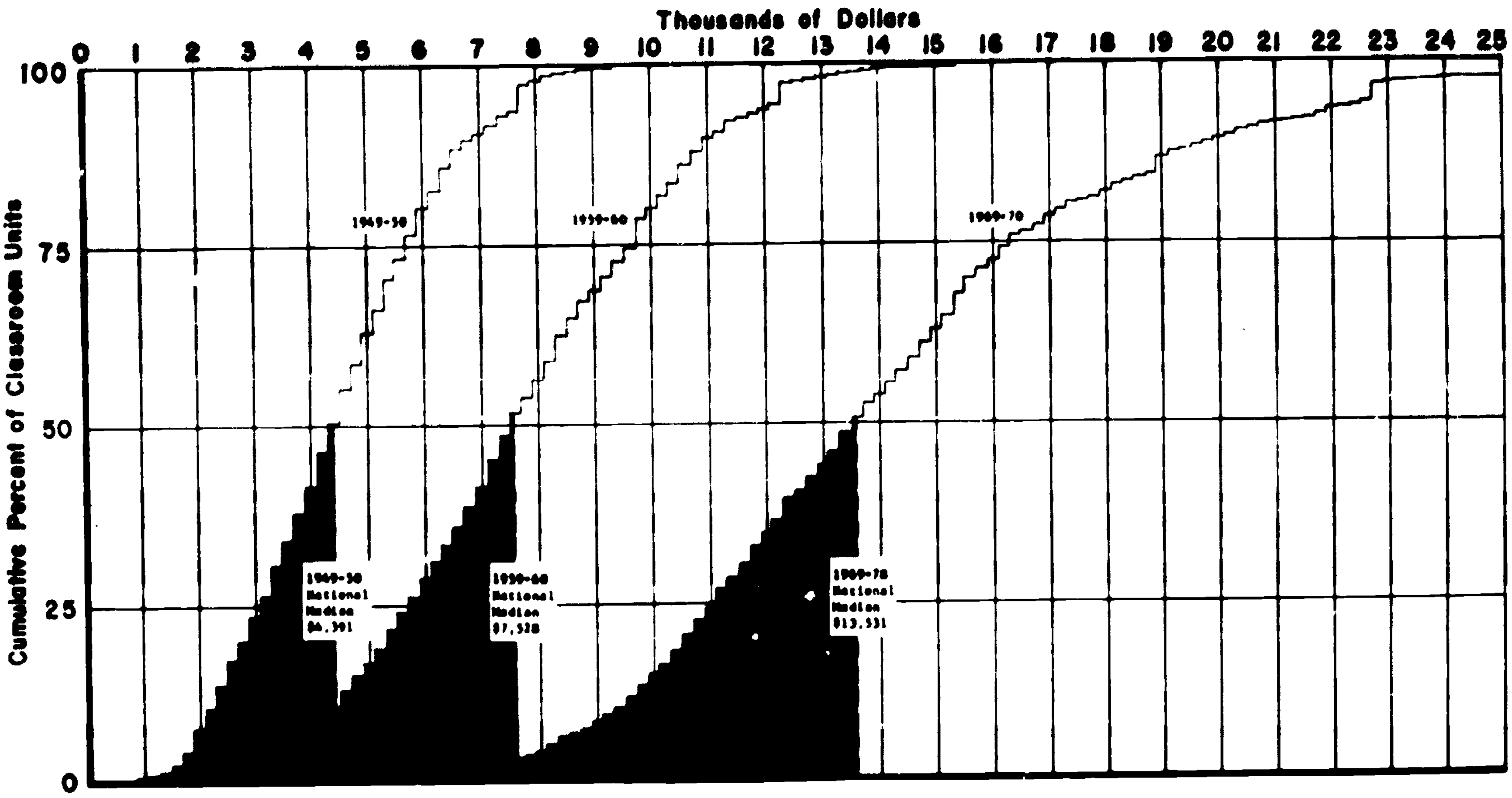
Table 38.–Median expenditure per classroom unit and personal income per classroom unit for 1939–40, 1949–50, 1959–60, and 1969–70, and the ratio of these data, by State: United States

(NA=Not available; (-)=Inapplicable)

State	Median expenditure per classroom unit							Personal income per classroom unit							Ratio of—		
					Ratio of—							Ratio of—					
	1939-40	1949-50	1959-60	1969-70	1949-50 to 1939-40	1959-60 to 1949-50	1969-70 to 1959-60	1939-40	1949-50	1959-60	1969-70	1949-50 to 1939-40	1959-60 to 1949-50	1969-70 to 1959-60	Col. 6 to col. 13	Col. 7 to col. 14	Col. 8 to col. 15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
UNITED STATES	$1,649	$4,391	$7,528	$13,531	2.66	1.71	1.80	$74,637	$222,934	$278,269	$374,401	2.99	1.24	1.36	0.890	1.379	1.324
Alabama	748	2,059	4,221	7,861	2.75	2.05	1.86	28,819	95,397	152,401	245,818	3.33	1.60	1.61	.826	1.281	1.155
Alaska	NA	6,763	12,542	18,156	(-)	1.85	1.45	NA	684,549	371,486	477,882	(-)	.54	1.29	(-)	3.426	1.124
Arizona	2,168	5,246	8,434	13,636	2.42	1.61	1.62	61,864	176,249	229,575	316,573	2.85	1.30	1.38	.849	1.238	1.174
Arkansas	509	2,029	3,645	8,097	3.99	1.80	2.22	28,138	96,776	135,508	233,492	3.44	1.40	1.72	1.160	1.286	1.291
California	3,592	5,830	9,697	15,289	1.62	1.66	1.58	126,385	278,694	307,931	445,913	2.21	1.10	1.45	.733	1.509	1.090
Colorado	1,769	4,389	8,320	13,131	2.48	1.90	1.58	62,284	207,759	268,256	322,095	3.34	1.29	1.20	.743	1.473	1.317
Connecticut	2,534	5,643	9,060	15,495	2.23	1.61	1.71	134,123	358,203	391,490	480,545	2.67	1.09	1.23	.835	1.477	1.390
Delaware	2,248	4,936	8,655	13,669	2.20	1.75	1.58	144,225	364,577	397,005	376,919	2.53	1.09	.95	.870	1.606	1.663
District of Columbia	3,200	5,974	10,648	19,543	1.87	1.78	1.84	219,272	513,150	533,992	615,975	2.34	1.04	1.15	.799	1.712	1.600
Florida	1,290	4,872	8,639	12,864	3.18	1.83	1.96	64,511	192,126	257,478	365,162	2.98	1.34	1.42	1.066	1.218	1.366
Georgia	819	2,536	4,615	10,498	3.10	1.82	2.27	38,327	122,494	178,874	319,741	3.20	1.44	1.81	.969	1.264	1.254
Hawaii	NA	6,675	7,393	15,086	(-)	1.58	2.06	NA	202,065	230,933	391,806	(-)	1.18	1.64	(-)	1.339	1.264
Idaho	1,495	3,572	5,469	10,750	2.39	1.53	1.97	46,010	153,245	176,304	259,113	3.33	1.15	1.47	.718	1.330	1.340
Illinois	2,270	6,215	9,164	15,257	2.74	1.47	1.66	109,227	348,556	397,606	453,726	3.19	1.14	1.14	.859	1.289	1.456
Indiana	1,772	4,626	7,458	13,112	2.61	1.61	1.76	68,633	224,973	253,467	353,067	3.28	1.13	1.39	.796	1.425	1.266
Iowa	1,526	4,296	7,386	14,601	2.82	1.72	1.98	48,743	169,177	224,007	330,948	3.47	1.32	1.48	.813	1.303	1.338
Kansas	1,520	4,424	7,052	12,594	2.91	1.59	1.79	39,055	175,991	213,340	326,507	4.51	1.21	1.53	.645	1.314	1.170
Kentucky	732	1,847	3,900	10,374	2.52	2.11	2.66	39,319	127,595	191,465	294,007	3.25	1.50	1.54	.775	1.407	1.727
Louisiana	1,256	4,511	7,256	11,190	3.59	1.61	1.54	48,883	165,069	205,482	294,354	3.38	1.24	1.43	1.062	1.298	1.077
Maine	1,222	2,662	5,380	12,255	2.18	2.02	2.28	65,866	170,909	206,420	296,641	2.59	1.21	1.44	.842	1.669	1.583
Maryland	1,594	4,601	8,638	15,791	2.89	1.88	1.83	110,727	285,859	328,363	399,762	2.58	1.14	1.22	1.120	1.649	1.500
Massachusetts	2,454	5,473	8,238	15,272	2.23	1.51	1.85	121,639	325,577	371,925	641,642	2.68	1.14	1.19	.832	1.325	1.555
Michigan	2,100	4,939	8,382	16,473	2.35	1.70	1.97	83,066	242,902	279,081	365,511	2.92	1.15	1.31	.805	1.478	1.504
Minnesota	1,778	4,857	8,190	15,035	2.73	1.69	1.84	64,253	194,935	250,692	322,532	3.03	1.29	1.29	.901	1.310	1.426
Mississippi	448	1,451	3,756	9,035	3.24	2.59	2.41	21,205	69,529	121,256	225,173	3.28	1.74	1.86	.988	1.489	1.296
Missouri	1,255	3,553	6,917	11,965	2.83	1.95	1.73	65,169	216,961	306,956	353,055	3.33	1.41	1.16	.850	1.383	1.491
Montana	1,754	5,080	7,225	13,842	2.90	1.42	1.92	57,908	176,918	208,871	281,000	3.06	1.18	1.35	.948	1.203	1.422
Nebraska	1,382	3,693	5,780	11,719	2.67	1.57	2.03	38,060	146,592	187,466	318,319	3.85	1.28	1.70	.694	1.227	1.194
Nevada	2,356	5,115	10,163	13,344	2.17	1.99	1.31	101,010	252,285	341,584	382,647	2.50	1.35	1.12	.868	1.474	1.170
New Hampshire	1,793	4,608	6,636	11,344	2.57	1.44	1.71	90,638	242,059	277,816	351,682	2.67	1.15	1.27	.963	1.252	1.346
New Jersey	3,281	6,323	9,785	17,816	1.93	1.55	1.82	120,764	347,411	395,706	516,493	2.88	1.14	1.31	.670	1.360	1.389
New Mexico	1,502	4,543	7,616	11,117	3.02	1.68	1.46	39,775	145,999	197,173	234,506	3.67	1.35	1.19	.823	1.244	1.227
New York	4,108	7,627	12,215	22,663	1.86	1.60	1.86	136,040	382,827	435,214	500,802	2.81	1.14	1.15	.662	1.404	1.617
North Carolina	922	3,256	4,698	11,670	3.53	1.44	2.48	33,641	112,583	162,702	302,715	3.35	1.45	1.86	1.054	.993	1.333
North Dakota	910	3,338	5,903	10,484	3.67	1.77	1.78	25,904	109,126	139,620	245,528	4.21	1.28	1.74	.872	1.383	1.011
Ohio	2,062	4,639	7,299	13,178	2.28	1.57	1.81	89,342	259,290	306,283	381,490	2.90	1.18	1.25	.786	1.331	1.448
Oklahoma	1,221	3,744	5,965	9,371	3.07	1.59	1.57	36,886	137,471	164,471	274,756	3.73	1.20	1.67	.823	1.325	.940
Oregon	1,895	5,992	8,796	16,400	3.16	1.47	1.86	81,646	238,527	262,637	346,727	2.92	1.10	1.32	1.082	1.336	1.409
Pennsylvania	2,056	4,626	7,999	14,075	2.25	1.73	1.76	85,060	244,672	328,434	422,600	2.87	1.34	1.29	.784	1.291	1.364
Rhode Island	2,376	5,337	8,563	15,132	2.25	1.60	1.77	122,971	353,207	366,767	432,395	2.87	1.04	1.18	.784	1.538	1.500
South Carolina	1,046	2,234	4,090	10,660	2.14	1.83	2.61	31,252	98,323	139,800	250,224	3.15	1.42	1.79	.679	1.289	1.458
South Dakota	1,107	3,557	6,084	10,708	3.21	1.71	1.76	27,802	111,022	125,412	247,056	3.99	1.13	1.97	.805	1.513	.893
Tennessee	807	2,599	4,735	8,786	3.22	1.82	1.86	38,675	125,667	174,137	287,067	3.25	1.39	1.65	.991	1.309	1.127
Texas	1,395	4,436	6,858	9,940	3.18	1.55	1.45	52,421	207,808	243,962	306,436	3.96	1.17	1.26	.803	1.325	1.151
Utah	1,763	4,619	7,184	11,404	2.54	1.63	1.59	47,892	145,774	185,080	240,784	3.04	1.27	1.30	.836	1.283	1.223
Vermont	1,378	3,506	6,019	12,142	2.54	1.72	2.02	64,444	168,706	218,153	329,663	2.62	1.29	1.51	.969	1.333	1.338
Virginia	876	2,749	5,870	11,371	3.14	2.14	1.94	51,574	168,502	228,005	337,739	3.27	1.36	1.49	.960	1.597	1.302
Washington	2,245	5,497	8,272	15,438	2.45	1.50	1.87	88,469	256,030	258,321	358,183	2.89	1.01	1.39	.848	1.485	1.345
West Virginia	1,316	3,093	5,141	10,852	2.35	1.66	2.11	39,923	121,546	175,822	271,205	3.04	1.45	1.54	.773	1.145	1.370
Wisconsin	1,909	4,439	8,102	14,217	2.33	1.83	1.75	73,920	234,857	290,083	352,281	3.18	1.24	1.21	.733	1.476	1.446
Wyoming	1,819	4,916	8,446	13,160	2.70	1.72	1.56	53,903	191,388	220,116	255,683	3.55	1.15	1.16	.761	1.496	1.345

Chart 13.–U.S. current expenditures per classroom unit for 1939–40, 1949–50, 1959–60, and 1969–70



SELECTED ITEMS

Item	1939-40	1949-50	1959-60	1969-70
Classroom unit expenditure at the—				
98th percentile	$4,186	$8,121	$13,177	$25,381
75th percentile	2,585	5,710	9,697	16,289
Median for the United States	1,649	4,391	7,528	13,531
25th percentile	1,007	3,117	5,708	11,035
2d percentile	266	1,469	3,410	7,045
Range between—				
2d and 98th percentiles	3,920	6,652	9,767	18,336
25th and 75th percentiles	1,578	2,593	3,989	5,254
Total current expenditure for classroom units (millions of dollars)	1,828	4,144	10,708	30,247
Additional amount (millions of dollars) required to raise classroom units to the—				
Median of each State (State totals cumulated)	256	404	765	1,956
National median	315	633	1,331	2,905
Percent of current expenditure required to raise classroom units to the—				
Median of each State (State totals cumulated)	14.00	9.76	7.15	6.47
National median	17.25	15.28	12.42	9.61

(Basic Table for Chart 13)

[illegible]	[illegible]					
	[illegible]		[illegible]		[illegible]	
	Percent	[illegible]	Percent	[illegible]	Percent	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Borrm

From 1949–50 to 1959–60, Arkansas increased its median 1.80 times, while Alaska increased 1.85 times. The largest increase, one of 2.59 times, occurred in Mississippi; and the smallest, one of 1.42 times, occurred in Montana. Only four other States–Alabama, Kentucky, Maine, and Virginia–more than doubled their medians from 1949–50 to 1959–60. Five States–Montana, Illinois, New Hampshire, North Carolina, and Oregon–had medians less than 1.50 times their medians 10 years earlier. Only four States–Alaska, Nevada, New Mexico, and Texas–had medians in 1969–70 less than 1.50 times their medians 10 years earlier and eleven States more than doubled their medians. In addition to Kentucky, Maine, and Mississippi which more than doubled the medians in each of the 3 10-year periods, nine other States (Arkansas, Georgia, Hawaii, Mississippi, Nebraska, North Carolina, South Carolina, Vermont, and West Virginia) at least doubled their median for the 1959–60 to 1969–70 period. The largest increase in median expenditures from 1959–60 to 1969–70; one of 2.66 times occurred in Kentucky, and the smallest, one of 1.31 times in Nevada.

The gains in the last 10 years are slightly greater than those in the previous 10-year period, which were less than those from 1939–40 to 1949–50. Fourteen States had medians for the 1949–50 school year which were more than three times their medians for 1939–40. Four of these showing the greatest gains were Arkansas, Louisiana, North Carolina, and North Dakota. Three States with the smallest proportional gain in their medians for the 1939–40 to 1949–50 period were California, New Jersey, and New York. The 1949–50 classroom unit expenditure for the District of Columbia was also less than double the expenditure rate of 10 years earlier.

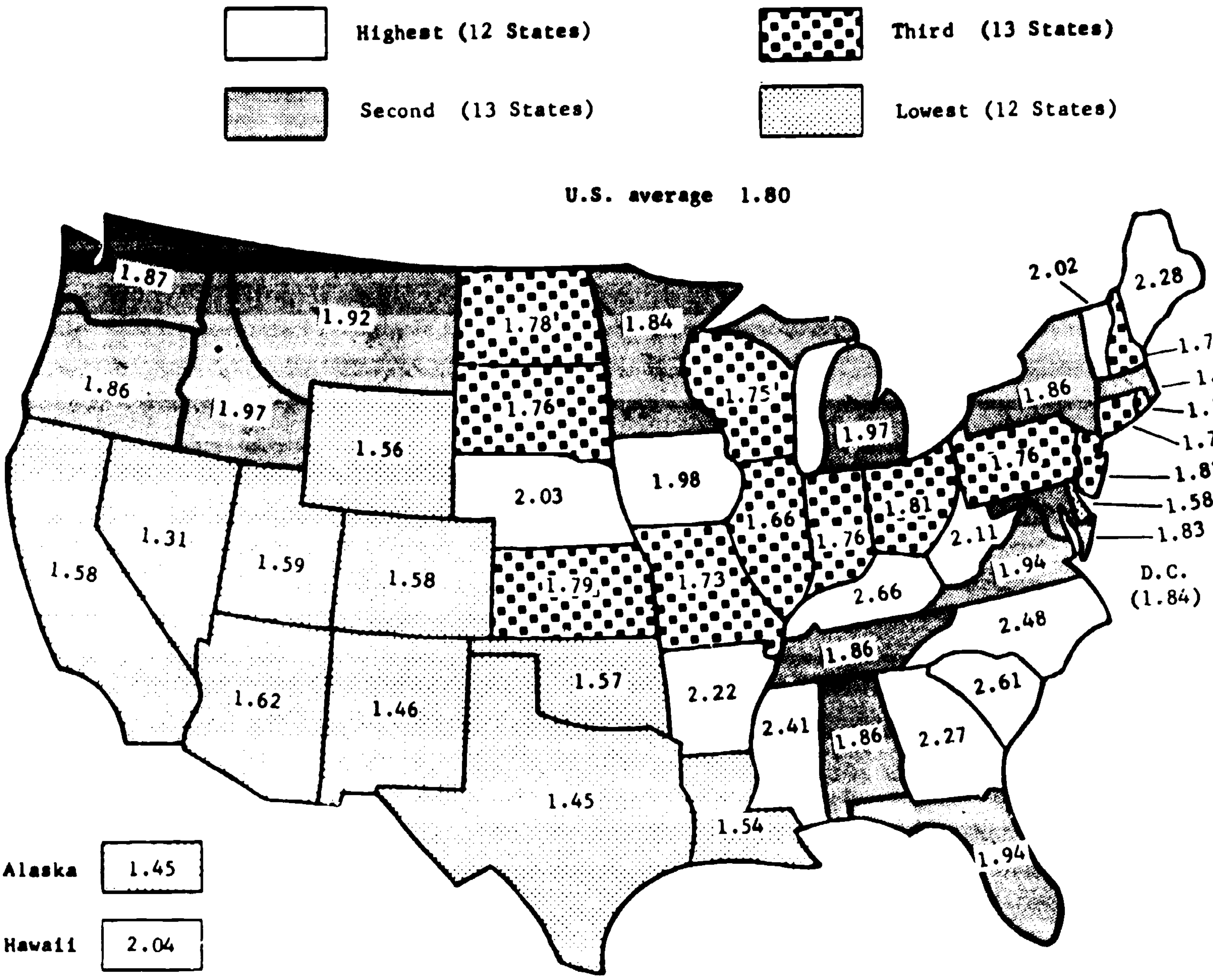
While the percent gains are interesting and significant, dollar gains should also be noted in table 38. For instance, the large percent gains for Kentucky during the 10-year period 1959–60 to 1969–70 represented an increase in the median expenditure of $6,474, while the small percent gain for Illinois amounted to an increase of $6,093, almost the same amount. Conversely, the approximately equal percent gain in Alabama and New York represented an unequal dollar gain of $3,640 and $10,488, respectively. A similar condition has existed for the percentage increases and the dollar amount increases in terms of the State median. Therefore, both the dollar and percent figures should be noted when comparing increases (for other States).

Chart 14 shows the rates of progress made by the States of the Nation in their expenditure per classroom unit from 1959–60 to 1969–70.

From 1959–60 to 1969–70, the largest percentage gains were in the South—Arkansas, Georgia, Kentucky, Mississippi, North Carolina, and South Carolina—and in Hawaii, Iowa, Maine, Nebraska, Vermont, and West Virginia. The groupings of States may reflect the influence of contiguous States on expenditure policy.

Ratios of Income and Expenditure Gains

In recent years, some attempts have been made to measure the relationship of educational expenditures and personal income. These studies generally deal with elasticity of educational expenditures. The term "elasticity" is used by economists to indicate that the percentage change in a variable is associated on the average with the percentage change in income. In this particular case this means that for an elasticity of 1.00, a 1-percent change in the median classroom expenditure should be associated with a 1-percent change in personal income. A coefficient less than 1 means that there is less than a 1-percent change in median classroom expenditures with a 1-percent change in personal income. The results of these studies have shown that education generally in the 1930's and for part of the 1940's had an elasticity less than 1.00. In the postwar period since 1947–48, the opposite has been true and educational expenditures have grown faster than personal income. The figures given above differ from an elasticity in that they give the



Highest (12 States)
Second (13 States)
Third (13 States)
Lowest (12 States)
U.S. average 1.80
1.87
1.92
1.78
1.84
1.86
1.97
1.56
1.76
1.75
1.97
1.86
2.02
2.28
1.71
1.85
1.77
1.71
1.82
1.58
1.83
D.C. (1.84)
2.03
1.98
1.76
1.81
1.66
2.11
1.94
1.31
1.58
1.59
1.58
1.79
1.73
1.76
2.66
2.48
1.86
1.62
1.46
1.57
2.22
2.41
1.86
2.27
2.61
1.45
1.54
1.94
Alaska 1.45
Hawaii 2.04

Chart 14. Ratio of expenditure per classroom unit, by State: 1969–70 to 1959–60, United States ratios of expenditures and of income from one year to another rather than merely the percentage increase. By subtracting 1 from these figures, one can obtain the elasticity coefficient. These coefficients are given in table 39 on the basis of classroom unit expenditures to personal income per classroom unit.

When the figures are converted to elasticities, the value from 1939–40 to 1949–50 is 0.83; from 1949–50 to 1959–60, 2.96; and from 1959–60 to 1969–70, 2.22. These figures may be compared with an overall elasticity for the United States derived from current expenditures per pupil in average daily attendance and personal income approximately 1.00 from 1929–30 to 1959–60, and 0.46 in 1929–30 to 1943–44,[6] and approximately 2.42 for the last 10-year period.

The States varied widely in their ratios between expenditure gains and income gains (see table 38). These ratios are listed in column 16 for the 10-year period from 1939–40 to 1949–50, in column 17 for the period from 1949–50 to 1959–60, and in column 18 for the period 1959–60 to 1969–70. The ratios indicate that in the first 10-year period, 14 States increased expenditures for education in relation to income more than the national average increase. The six States making the greatest increases in expenditure in relation to income were Arkansas, Florida, Louisiana, Maryland, North Carolina, and Oregon. Of these six States, only Maryland, in the period from 1949–50 to 1959–60, continued to increase expenditures in relation to income at a rate greater than the national average increase. Eight other States which made gains greater than one and one-half times their income from 1949–50 to 1959–60 are Alaska, California, Delaware, District of Columbia, Maine, Rhode Island, South Dakota, and Virginia. In the period from 1949–50 to 1959–60, all of the States except North Carolina increased their educational expenditures faster than their income. North Carolina's increase in educational expenditures was only slightly less (0.01) than its increase in income.

Table 39.—Elasticity of median expenditure per classroom unit, 1939–40 to 1949–50, 1949–50 to 1959–60, and 1959–60 to 1969–70, by State: United States

(NA=Not available)

State	1939-40 to 1949-50	1949-50 to 1959-60	1959-60 to 1969-70
1	2	3	4
UNITED STATES	0.83	2.96	2.22
Alabama	.75	1.75	1.41
Alaska	NA	NA	1.55
Arizona	.77	2.03	1.63
Arkansas	1.22	2.00	1.69
California	.51	6.60	1.29
Colorado	.63	3.10	2.90
Connecticut	.74	6.78	3.09
Delaware	.78	8.33	[1]
District of Columbia	.65	19.50	5.60
Florida	1.09	1.85	2.24
Georgia	.95	1.86	1.57
Hawaii	NA	3.22	1.62
Idaho	.60	3.53	2.06
Illinois	.79	3.36	4.71
Indiana	.71	4.69	1.95
Iowa	.74	2.25	2.04
Kansas	.54	2.81	1.49
Kentucky	.67	2.22	3.07
Louisiana	1.09	2.54	1.26
Maine	.74	4.86	2.91
Maryland	1.20	6.28	3.77
Massachusetts	.73	3.64	4.47
Michigan	.70	4.67	3.13
Minnesota	.85	2.38	2.90
Mississippi	.98	2.15	1.64
Missouri	.78	2.32	4.56
Montana	.92	2.33	2.63
Nebraska	.58	2.03	1.47
Nevada	.78	2.83	2.58
New Hampshire	.94	2.93	2.63
New Jersey	.49	3.93	2.65
New Mexico	.76	1.94	2.42
New York	.47	4.28	5.73
North Carolina	1.08	.98	1.72
North Dakota	.83	2.75	1.03
Ohio	.67	3.17	3.24
Oklahoma	.76	2.95	.85
Oregon	1.12	4.70	2.69
Pennsylvania	.67	2.15	2.62
Rhode Island	.67	15.00	4.28
South Carolina	.53	1.98	2.04
South Dakota	.74	5.46	.78
Tennessee	.99	2.10	1.32
Texas	.74	3.23	1.73
Utah	.75	2.33	1.97
Vermont	.95	2.48	2.00
Virginia	.94	3.35	1.92
Washington	.77	50.00	2.23
West Virginia	.66	1.47	2.06
Wisconsin	.61	3.46	3.57
Wyoming	.67	4.80	3.50

[1] Personal income per classroom unit decreased from 1959-60 to 1969-70.

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[6] Committee on Educational Finance, National Education Association. "Elasticity of Educational Expenditures by States." *CEF Report*, No. 3, May 1961. 6 p.

From 1949–50 to 1959–60 twenty-nine States increased their median educational expenditures in relation to income per classroom unit less than the national average increase. In contrast, twenty-nine States increased their median educational expenditures in relation to income per classroom unit more than the national average increase from 1959–60 to 1969–70. From 1959–60 to 1969–70, all of the States except two–Oklahoma and South Dakota–increased their educational expenditures faster than their income. The largest ratio of almost one and three-fourths was for Kentucky.

Chart 15 shows the relationships between educational expenditures gains and income gains. Among the biggest gainers from 1959–60 to 1969–70, Delaware, Maine, Maryland, Michigan and Rhode Island were also among the largest gainers for the 1949–50 to 1959–60 period; four States (Kentucky, Missouri, New York and Wisconsin) were in the second-largest gainers class for the previous period and four States (Illinois, Iowa, Massachusetts and South Carolina) were in the next lower category. The 12 lowest States from 1959–60 to 1969–70 include three States–Alabama, Nebraska, and New Mexico–among the 12 lowest from 1949–50 to 1959–60, and five States–Kansas, Louisiana, Oklahoma, Tennessee, and Texas–among the next 13 lowest in 1949–50 to 1959–60. The other four lowest States are: California, Nevada, North Dakota, and South Dakota.

Though this study does not seek the reasons for the differences between educational expenditures and income gains, some are probably due to the responsiveness of the revenue sources used to finance the schools. The major State taxes, income and sales, normally are more responsive to income than the major source of local revenue, the property tax. In the decade of

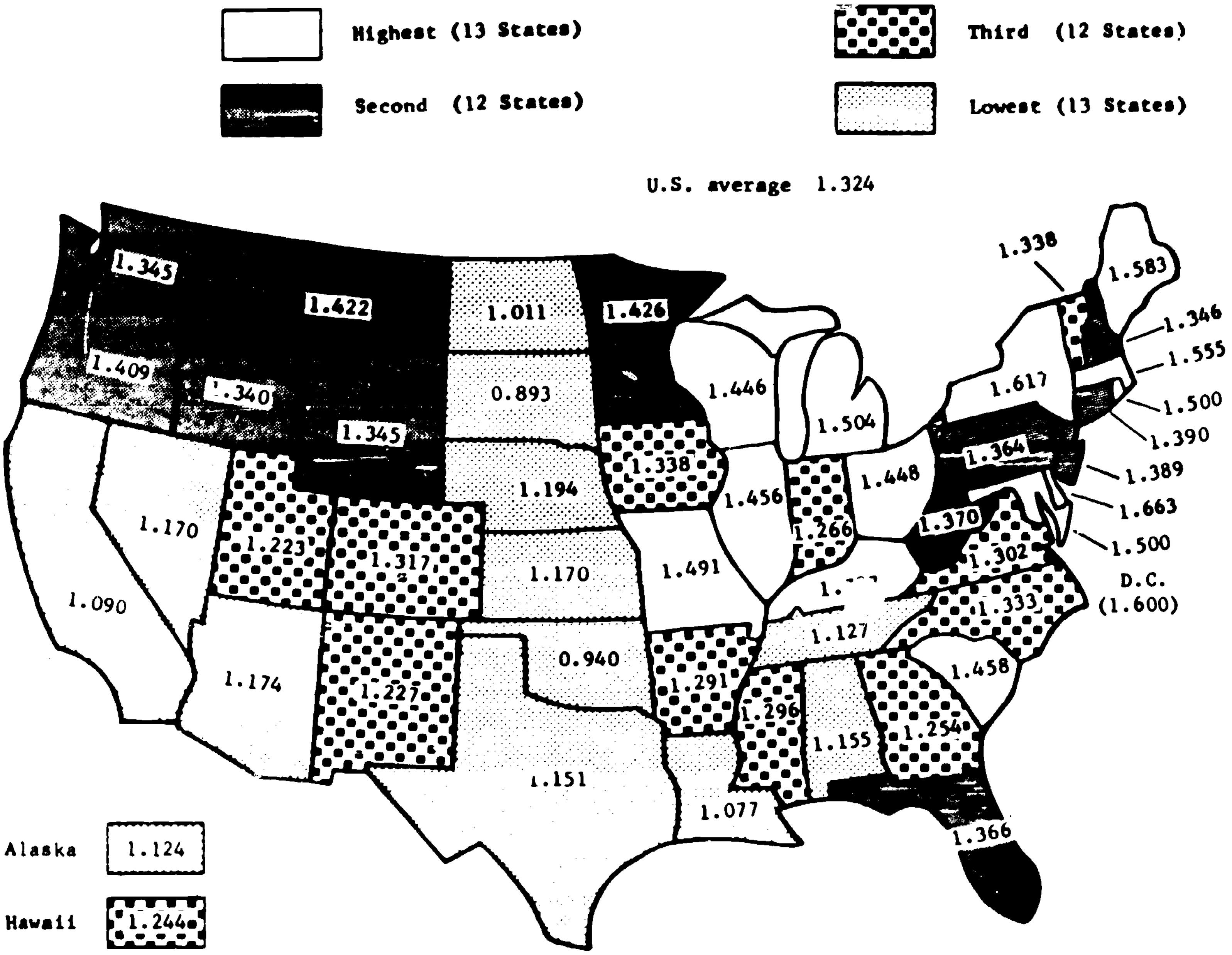

Highest (13 States)
Second (12 States)
Third (12 States)
Lowest (13 States)
U.S. average 1.324
1.345
1.422
1.011
1.426
1.409
1.340
0.893
1.345
1.338
1.194
1.170
1.223
1.317
1.170
1.090
1.491
1.446
1.504
1.456
1.266
1.448
1.338
1.583
1.346
1.555
1.617
1.500
1.390
1.364
1.389
1.663
1.370
1.500
1.302
D.C. (1.600)
1.333
1.127
1.174
1.227
0.940
1.291
1.296
1.155
1.458
1.254
1.151
1.077
1.366
Alaska 1.124
Hawaii 1.244

Chart 15. Ratio of gains in expenditure for education to gains in income per classroom unit, by State: 1969–70 to 1959–60, United States the 1950's property tax was highly responsive and in many States often more so than sales tax and sometimes more so than the State income tax. Under these circumstances it was rather easy for the citizen to translate willingness to support education into actual funds.

However, in the previous decade, 1939 40 to 1949 50, this was not the case. During a large part of that decade, the property tax was lacking in responsiveness; therefore, the States that made the major gain in expenditures for education in relation to the gains in income were those with large amounts of money from State sources. It seems unlikely that the property tax can continually maintain, the responsiveness exhibited during the past decade, and again the States which rely heavily on this source will gain less than the States which rely on State aid.

Conclusion

The data and the different developments in the two 10-year periods strongly suggest that States wishing to make gains in education expenditures in relation to the increases in income must pay attention to economic conditions and the effects of economic changes on tax yields.

CHAPTER VII

System Size as a Factor in Expenditures for Education

In order to note characteristics and variations in expenditure which are typical of various enrollment sizes of school systems, classroom units are grouped in this chapter by enrollment size of school system and by expenditure. (As used here, the term "size" refers to the number of pupils and not to the area of the system in square miles.)

Kinds of systems, (rural, county, village, city, or region) are not identified. No one size group can be associated with just one type of school system. Even the largest size group with a fall enrollment of 25,000 or more, and comprised mainly of large city school systems, contains several county units. Some of these county units are suburban systems adjacent to large cities. Nevertheless, it is possible to identify certain kinds of systems which tend to cluster within particular size groups. Many of the school systems having a fall enrollment between 3,000 and 6,000 pupils are small cities and large suburban school systems; those having fewer than 300 are usually small rural systems.

System organization and size of school system are closely related to the kinds of school service provided. The school program and the services that can be offered economically to a group of 1200 children differ greatly from those that can be planned for only 100 to 200 pupils attending the 8 or 12 grades. Significant features of the program—including health services, guidance, physical education, school lunches, assembly programs, and school transportation—can be arranged for larger numbers of pupils, but some of them are usually omitted from the planning in small systems.

Unit costs for such services provided directly by small local school systems would be large in comparison with unit costs for more satisfactorily organized basic school systems. Consequently, it is not uncommon to find that one- and two-teacher schools share a part-time art or music teacher with other small systems. In some States of sparse population, a number of small systems have banded together to maintain jointly services they could not maintain individually. Sometimes special services are provided by regional education offices.

State departments of education, legislative commissions, and citizen committees have encouraged the reorganization of small school systems into larger local school systems capable of securing the maximum offerings and making desired improvements in school programs. The plan depends upon combining the interests and resources of larger numbers of people than small systems can call upon.

Discussions of numbers of children, classroom units, and expenditures by sizes of school systems are included here, since these data help with the appraisal of expenditures for educational services. These data are useful in understanding the kinds of educational programs which may be offered and the need for further efforts to create more satisfactory school systems.

Issues and problems raised in the reorganization of school systems are much more extensive than can be considered in this study of expenditures. Desirability of certain sizes of systems is related to many factors other than the financial one. Ultimately, the people affected must make the decision. Geographic factors such as mountain ranges, rivers, lakes, islands, and other natural barriers impose definite limitations upon the sizes of attendance areas, and influence sizes of school administrative units. Certain sociological factors may also interfere with the reorganization of systems. This chapter presents, however, only discussions of some of the financial factors associated with systems of various sizes, although other factors should be considered in planning for reorganization.

Sizes of School Administrative Units

Many characteristics which appear to go along with size can be examined by grouping of data according to the sizes of the school systems. Summary tabulations of numbers of systems, numbers of pupils, and numbers of classroom units are given in table 40.

According to the cumulative percent in column 4, 32.91 percent of the school systems of the Nation had fewer than 300 pupils for the 1969-70 school year. These 32.91 percent of the school systems have only 18.77 percent of the pupils and about 20.01 percent of the classrooms. (See cols. 7 and 10.)

The largest school systems, those having more than 25,000 pupils each, account for 29 percent of the pupils and the largest percent (about 29) of the Nation's 2,128,934 classrooms.

The number of school systems in each State according to various enrollment size groups is shown in table 41. Six States—California, Illinois, Montana, Nebraska, Oklahoma, and Texas—have more than 300 school systems with fewer than 300 pupils. These data are considered significant in view of the fact that a k-12 system with even 500 pupils is still too small to provide efficient administration or school services of high quality.

In some other States—Alabama, Delaware, Florida, Louisiana, Maryland, Nevada, North Carolina, South Carolina, Virginia, and West Virginia—no systems have fewer than 300 pupils. (The District of Columbia and Hawaii operate as single school systems). These States do not have the problems usually associated with the administration of small systems. They may, however, have small and inefficient attendance units within the large school systems.

The average number of teachers and the number of pupils in average daily attendance for each of the States are given in table 42. According to these figures, States having an average system size of fewer than 150 pupils are Montana, Nebraska, North Dakota, and South Dakota. States averaging above 5,000 pupils are Alabama, District of Columbia, Florida, Georgia, Hawaii, Louisiana, Maryland, Nevada, North Carolina, South Carolina, Tennessee, Utah, Virginia, and West Virginia.

Classroom Units in Systems of Various Sizes

Six enrollment size groups were used for sampling in this study. The tabulation below indicates the Roman numeral and the corresponding enrollment size used in this chapter to identify the six size groups:

Enrollment size group	Fall enrollment
I	25,000 or more
II	10,000 to 24,999
III	5,000 to 9,999
IV	2,500 to 4,999
V	300 to 2,499
VI	1 to 299

On the following pages, for each of these six enrollment size groups, there appears a profile and an accompanying table indicating the number of school systems supported at various expenditure levels and a table of Selected Items indicating the 98th-, 75th-, 50th-, 25th-, and 2d-percentile expenditure levels. The total amount of funds expended for classrooms at each level and the amount required to raise each level below the median to that level are also included. Unlike the State profiles, these size profiles do not indicate by a shaded area the amount required to raise lower classroom units to the median expenditure level.

Perusal of the Selected Items accompanying these profiles reveals that the median expenditure declines from the largest to the smallest enrollment size group. The lowest expenditure amount also tends to become smaller as system size decreases.

Expenditure Levels in Various Sizes of School Systems

Two primary factors are influential in determining classroom expenditure levels: the ability to support education and the organizational plan which prevails. Discusion here is necessarily limited to the study of expenditure levels as they are related to the size of the school systems.

Table 40.—Distribution of systems, pupils, and classroom units by enrollment size: 1969–70, United States

Enrollment as of Fall 1970	Operating school systems			Average daily attendance			Classroom units		
	Number	Percent	Cumulative percent	Number	Percent	Cumulative percent	Number	Percent	Cumulative percent
1	2	3	4	5	6	7	8	9	10
UNITED STATES	17,432	100.00	-	41,385,315	100.00	-	2,128,934	100.00	-
25,000 and over	191	1.10	100.00	12,115,667	29.28	100.00	620,562	29.20	100.00
10,000-24,999	557	3.19	98.90	7,297,619	17.63	70.72	363,556	17.08	70.80
5,000-9,999	1,104	6.33	95.71	7,168,133	17.32	53.09	360,575	16.92	53.72
2,500-4,999	1,980	11.36	89.38	2,208,040	5.34	35.77	113,315	5.30	36.80
300-2,499	7,863	45.11	78.02	4,825,919	11.66	30.43	244,550	11.49	31.50
1-299	5,737	32.91	32.91	7,769,937	18.77	18.77	426,373	20.01	20.01

NOTE.--Detail may not add to totals due to rounding.

Table 41.–Number of public school systems by enrollment size group and by State: 1969–70, United States

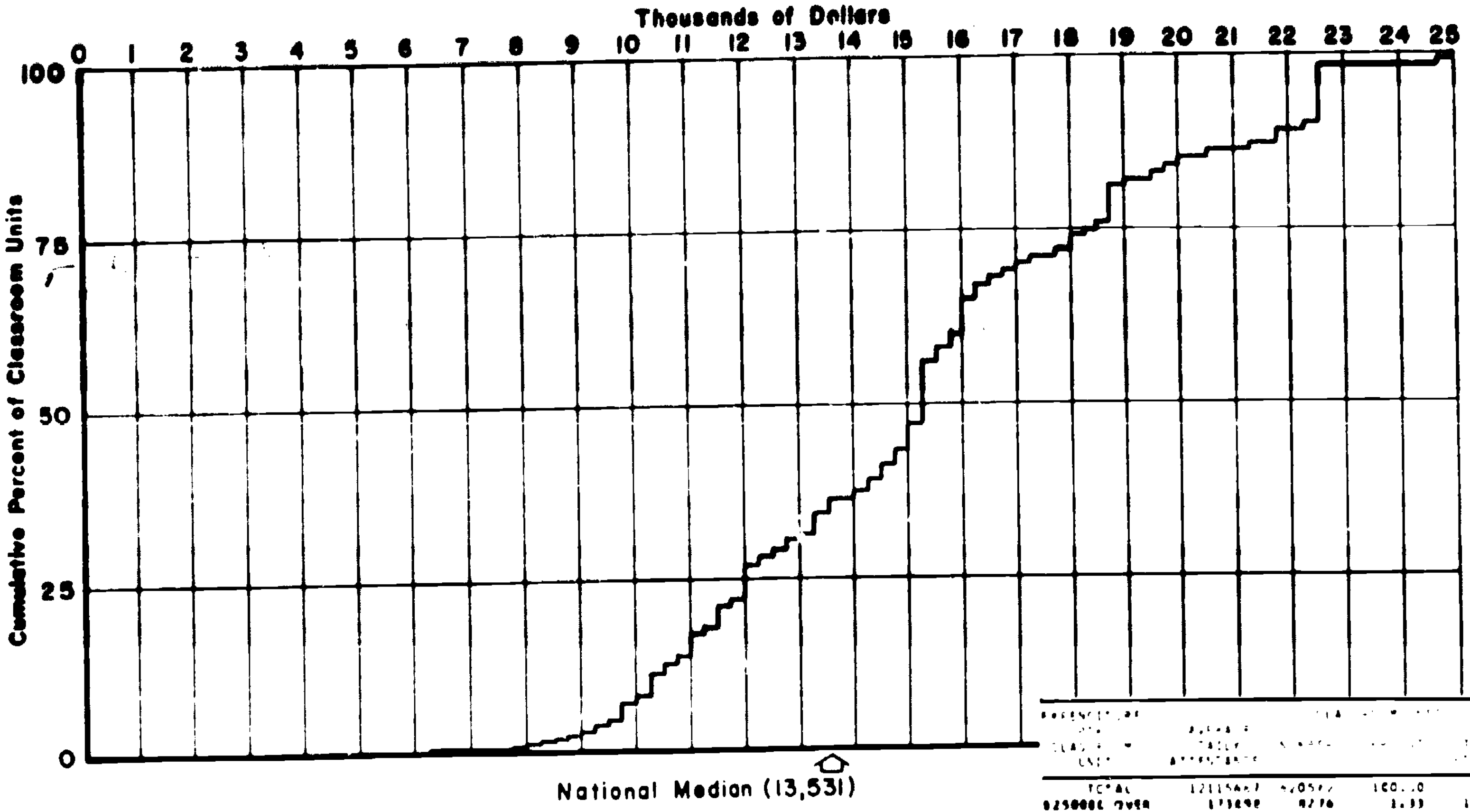
(Enrollment as of Fall 1970)

State	Enrollment size groups						
	Total	25,000 and over	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	300 to 2,499	1 to 299
1	2	3	4	5	6	7	8
UNITED STATES	17,432	191	557	1,104	1,980	7,863	5,737
Alabama	118	5	9	34	41	29	0
Alaska	29	1	1	1	3	10	13
Arizona	283	2	8	10	15	117	131
Arkansas	386	1	3	12	18	259	93
California	1,074	29	85	98	107	401	354
Colorado	181	4	8	8	13	84	64
Connecticut	171	2	14	25	34	82	14
Delaware	24	0	3	7	9	5	0
District of Columbia	1	1	0	0	0	0	0
Florida	67	12	13	12	19	11	0
Georgia	190	8	8	27	67	79	1
Hawaii	1	1	0	0	0	0	0
Idaho	115	0	3	3	13	65	31
Illinois	1,176	3	21	49	106	660	337
Indiana	317	5	19	24	28	230	11
Iowa	454	2	5	13	22	390	22
Kansas	311	3	2	7	21	239	39
Kentucky	192	3	1	25	59	100	4
Louisiana	66	7	13	24	18	4	0
Maine	239	0	1	4	23	99	112
Maryland	24	6	9	5	4	0	0
Massachusetts	379	3	16	43	71	183	63
Michigan	626	6	24	54	106	325	111
Minnesota	668	5	12	19	29	335	268
Mississippi	155	1	5	17	64	67	1
Missouri	647	3	14	22	39	321	248
Montana	684	0	2	3	6	90	583
Nebraska	1,450	2	1	4	10	170	1,263
Nevada	17	2	0	0	4	11	0
New Hampshire	156	0	1	3	7	75	70
New Jersey	571	3	17	50	98	327	76
New Mexico	89	1	5	7	14	40	22
New York	742	5	38	90	152	396	61
North Carolina	152	6	24	47	49	26	0
North Dakota	364	0	3	1	4	107	249
Ohio	631	8	22	68	159	368	6
Oklahoma	667	2	3	7	22	286	347
Oregon	349	1	3	11	33	130	171
Pennsylvania	549	2	32	77	185	250	3
Rhode Island	40	0	4	6	13	16	1
South Carolina	93	3	16	18	23	33	0
South Dakota	262	0	2	1	8	120	131
Tennessee	147	6	6	37	40	57	1
Texas	1,192	14	33	39	86	572	448
Utah	40	3	4	6	6	19	2
Vermont	252	0	0	1	3	97	151
Virginia	129	11	12	30	37	39	0
Washington	320	5	10	23	32	146	104
West Virginia	55	1	10	18	10	16	0
Wisconsin	455	3	10	14	45	337	46
Wyoming	132	0	2	0	5	40	85

Table 42. Average number of teachers and pupils, and pupil-teacher ratio for local public school systems, by State: 1969–70, United States

State 1	Average number of teachers 2	Average number of pupils 3	Pupil-teacher ratio 4
UNITED STATES	123.9	2,409	19.44
Alabama	319.9	6,149	19.22
Alaska	102.9	1,947	18.92
Arizona	68.5	1,328	19.39
Arkansas	58.6	1,064	18.16
California	188.0	3,916	20.83
Colorado	142.9	2,748	19.23
Connecticut	180.4	3,662	20.30
Delaware	238.0	4,647	19.53
District of Columbia	6,773.0	140,224	20.70
Florida	1,003.8	19,589	19.51
Georgia	249.9	5,184	20.75
Hawaii	8,750.0	167,444	19.14
Idaho	76.8	1,486	19.35
Illinois	94.7	1,760	18.58
Indiana	175.6	3,485	19.85
Iowa	69.9	1,353	19.36
Kansas	84.3	1,509	17.90
Kentucky	174.8	3,276	18.74
Louisiana	576.5	11,750	20.38
Maine	46.2	976	21.13
Maryland	1,747.9	33,860	19.37
Massachusetts	145.9	2,786	19.10
Michigan	159.4	3,054	19.16
Minnesota	73.2	1,382	18.88
Mississippi	168.2	3,507	20.85
Missouri	76.0	1,397	18.38
Montana	12.5	242	19.36
Nebraska	13.7	249	18.18
Nevada	347.1	6,669	19.21
New Hampshire	48.5	888	18.31
New Jersey	109.5	2,330	21.28
New Mexico	148.5	2,899	19.52
New York	236.9	4,168	17.59
North Carolina	353.0	7,461	21.14
North Dakota	20.7	390	18.84
Ohio	176.7	3,559	20.14
Oklahoma	45.9	840	18.30
Oregon	64.8	1,258	19.41
Pennsylvania	184.3	3,595	19.51
Rhode Island	215.8	4,091	18.96
South Carolina	324.4	6,452	19.89
South Dakota	31.8	563	17.70
Tennessee	284.4	5,687	20.00
Texas	109.4	2,058	18.81
Utah	354.7	7,187	20.26
Vermont	18.8	275	14.63
Virginia	381.2	7,567	19.85
Washington	119.3	2,389	20.03
West Virginia	342.1	6,771	19.79
Wisconsin	103.6	1,947	18.79
Wyoming	34.2	620	18.13

Enrollment I Current Expenditure Per Classroom Unit, 1969-1970

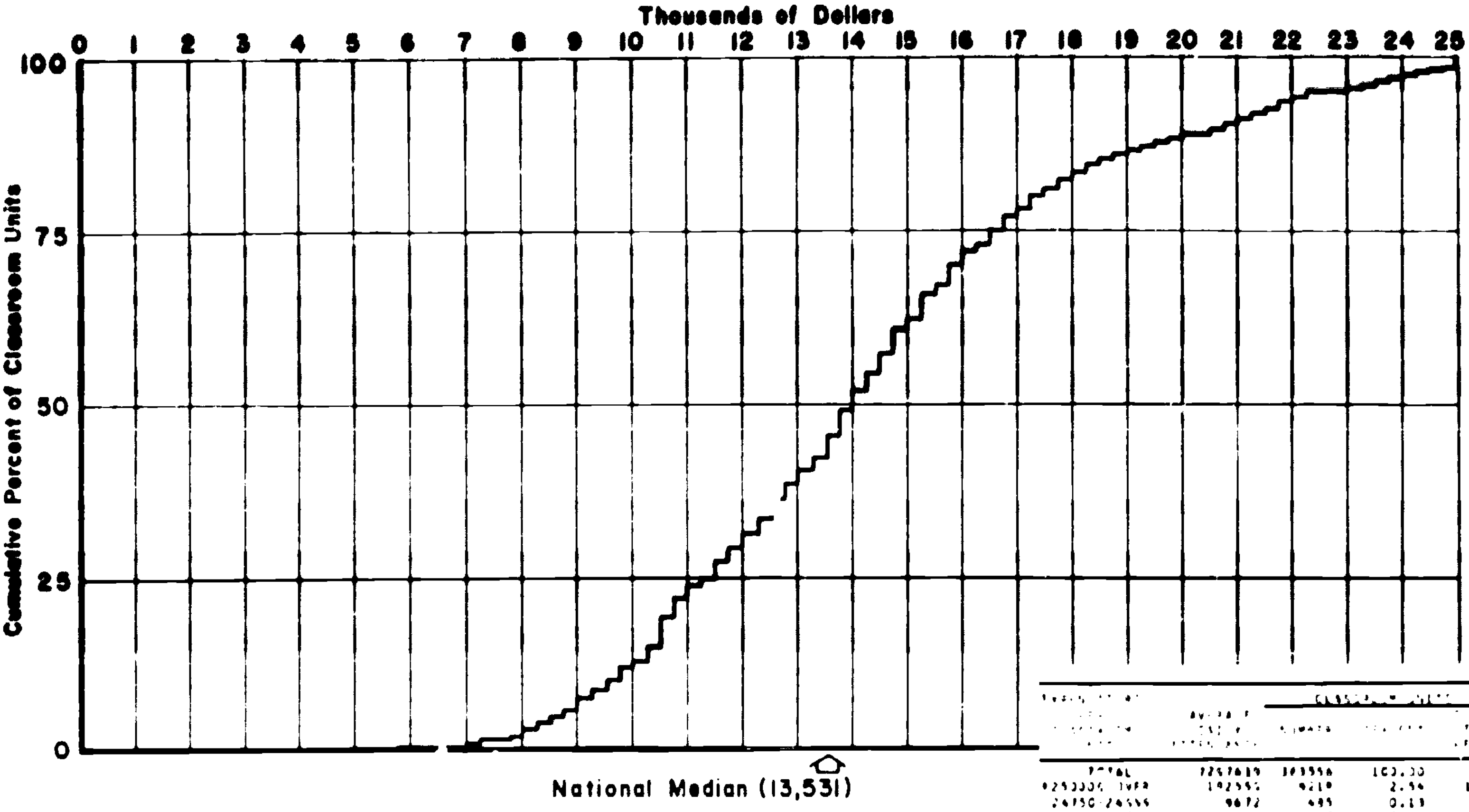


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	12115667	[illegible]	100.00		55.01
$25000 OVER	173890	8276	1.33	100.00	66.29
25000-25249	21603	1172	0.19	98.67	70.91
24750-24999	0	0	0.0	98.48	0.0
24500-24749	0	0	0.0	98.48	0.0
24250-24499	0	0	0.0	98.48	0.0
24000-24249	0	0	0.0	98.48	0.0
23750-23999	0	0	0.0	98.48	0.0
23500-23749	0	0	0.0	98.48	0.0
23250-23499	0	0	0.0	98.48	0.0
23000-23249	0	0	0.0	98.48	0.0
22750-22999	[illegible]	[illegible]	[illegible]	98.48	[illegible]
22500-22749	[illegible]	[illegible]	[illegible]	95.35	[illegible]
22250-22499	0	0	0.0	[illegible]	0.0
22000-22249	[illegible]	12741	[illegible]	[illegible]	[illegible]
21750-21999	0	0	0.0	88.76	0.0
21500-21749	[illegible]	[illegible]	[illegible]	88.76	32.69
21250-21499	0	0	0.0	[illegible]	0.0
21000-21249	0	0	0.0	88.20	0.0
20750-20999	142005	[illegible]	[illegible]	88.20	67.27
20500-20749	0	0	0.0	86.32	0.0
20250-20499	51966	2951	0.63	86.32	73.07
20000-20249	115136	[illegible]	[illegible]	85.71	66.00
19750-19999	165070	6157	1.31	84.70	66.65
19500-19749	0	0	0.0	83.39	0.0
19250-19499	[illegible]	[illegible]	0.70	83.39	62.95
19000-19249	779655	[illegible]	[illegible]	82.69	57.29
18750-18999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
18500-18749	[illegible]	[illegible]	[illegible]	[illegible]	72.81
18250-18499	[illegible]	[illegible]	1.22	[illegible]	63.93
18000-18249	[illegible]	[illegible]	[illegible]	72.40	[illegible]
17750-17999	0	0	0.0	71.26	0.0
17500-17749	[illegible]	[illegible]	[illegible]	71.06	[illegible]
17250-17499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17000-17249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16750-16999	[illegible]	[illegible]	0.66	[illegible]	[illegible]
16500-16749	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16250-16499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16000-16249	219226	[illegible]	[illegible]	59.92	50.63
15750-15999	[illegible]	12712	1.56	[illegible]	67.09
15500-15749	1014176	57307	[illegible]	[illegible]	[illegible]
15250-15499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15000-15249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14750-14999	[illegible]	[illegible]	[illegible]	40.66	[illegible]
14500-14749	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14250-14499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14000-14249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13750-13999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13500-13749	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13250-13499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13000-13249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12750-12999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12500-12749	[illegible]	[illegible]	1.10	[illegible]	57.59
12250-12499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12000-12249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11750-11999	[illegible]	[illegible]	[illegible]	20.56	[illegible]
11500-11749	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11250-11499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11000-11249	[illegible]	[illegible]	[illegible]	14.06	[illegible]
10750-10999	[illegible]	[illegible]	1.41	12.45	41.61
10500-10749	[illegible]	[illegible]	2.63	10.83	[illegible]
10250-10499	[illegible]	[illegible]	[illegible]	8.20	[illegible]
10000-10249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9750-9999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9500-9749	[illegible]	[illegible]	1.04	[illegible]	41.65
9250-9499	0	0	0.0	[illegible]	0.0
9000-9249	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8750-8999	[illegible]	[illegible]	[illegible]	2.11	[illegible]
8500-8749	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8250-8499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8000-8249	[illegible]	[illegible]	[illegible]	1.11	[illegible]
7750-7999	0	0	0.0	0.59	0.0
7500-7749	0	0	0.0	0.59	0.0
7250-7499	0	0	0.0	0.59	0.0
7000-7249	0	0	0.0	0.59	0.0
6750-6999	0	0	0.0	0.59	0.0
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Selected Items

[illegible]

Enrollment II Current Expenditure Per Classroom Unit, 1969-1970



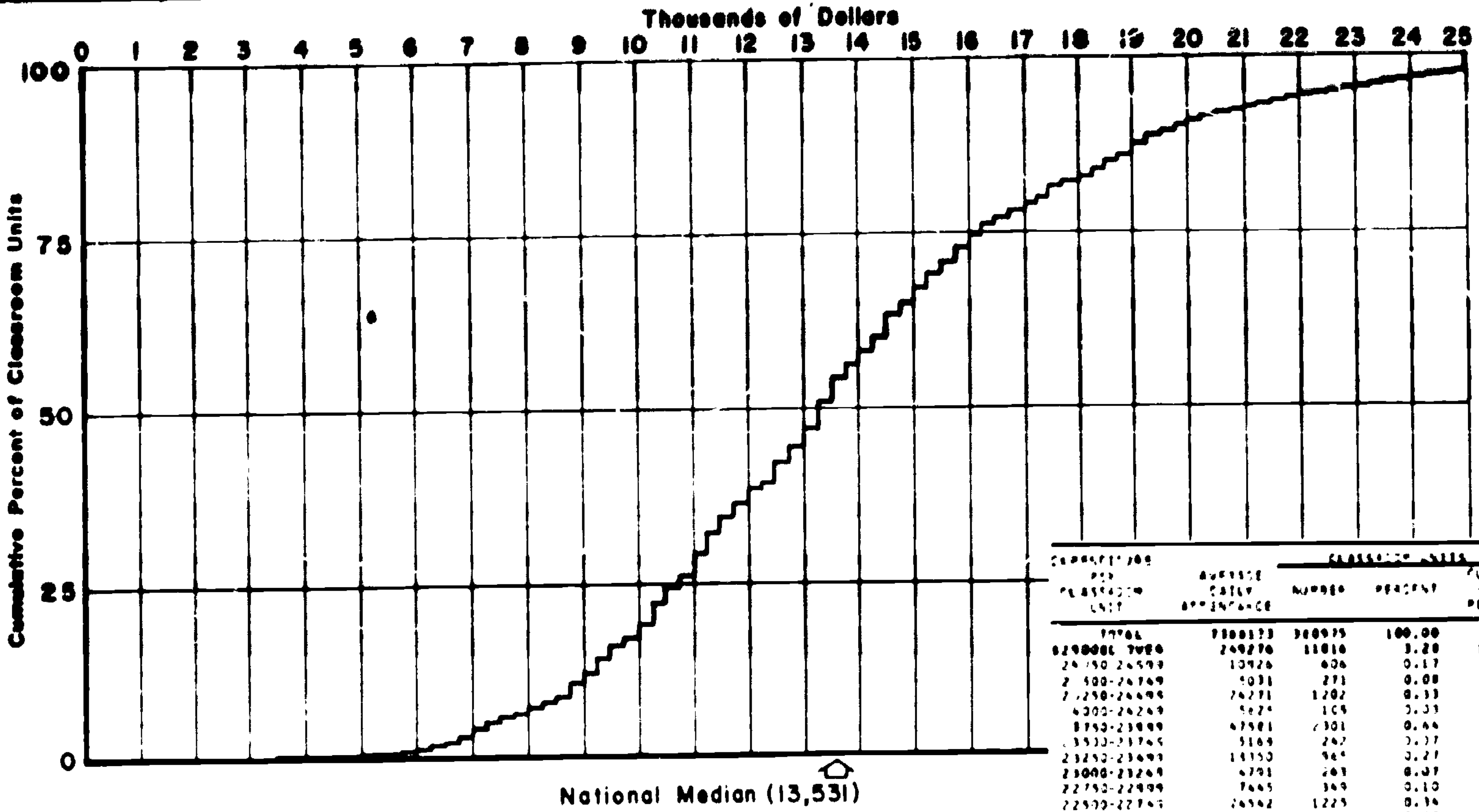
[illegible]	[illegible]	CLASSROOM UNITS		[illegible]	[illegible]
		NUMBER	[illegible]		
TOTAL	1257619	363556	100.00		56.70
$25000 & OVER	192552	9219	2.56	100.00	57.70
24750-24999	9672	435	0.13	97.44	59.03
24500-24749	5855	247	0.15	97.33	49.04
24250-24499	49021	2311	0.64	97.18	67.08
24000-24249	19054	578	0.27	96.54	74.90
23750-23999	12118	623	0.17	96.27	83.13
23500-23749	41017	2175	0.60	96.10	57.04
23250-23499	14403	679	0.19	95.50	53.13
23000-23249	29231	1435	0.40	95.31	87.87
22750-22999	0	0	0.0	94.92	0.0
22500-22749	0	0	0.0	94.92	0.0
22250-22499	45245	2221	0.61	94.92	65.15
22000-22249	33425	1707	0.45	94.31	55.44
21750-21999	71434	3904	1.05	93.81	60.91
21500-21749	71751	3547	0.99	92.77	58.91
21250-21499	27479	1503	0.41	91.79	57.12
21000-21249	77536	3706	1.02	91.38	57.29
20750-20999	34631	1799	0.45	90.36	65.65
20500-20749	93750	4151	1.14	89.87	64.44
20250-20499	0	0	0.0	88.73	0.0
20000-20249	21493	906	0.25	88.73	53.41
19750-19999	47661	3216	0.99	88.48	77.50
19500-19749	53366	2358	0.65	87.59	75.37
19250-19499	46359	2100	0.58	86.94	57.64
19000-19249	37474	1823	0.50	86.30	52.45
18750-18999	53499	2619	0.72	85.80	55.71
18500-18749	21374	1049	0.29	85.14	51.45
18250-18499	130155	5468	1.50	84.85	70.17
18000-18249	73391	3187	0.91	83.35	65.43
17750-17999	114929	5542	1.51	82.41	63.95
17500-17749	43219	2220	0.61	80.90	51.64
17250-17499	176761	6969	1.44	80.27	55.55
17000-17249	76731	3761	1.03	78.85	65.17
16750-16999	154954	8135	2.27	77.35	69.51
16500-16749	136433	4535	1.43	75.10	63.27
16250-16499	80172	3995	1.37	73.30	64.79
16000-16249	165455	7002	1.93	72.21	56.41
15750-15999	232349	11455	3.15	70.30	52.18
15500-15749	114143	5416	1.50	67.15	62.27
15250-15499	254838	12800	3.47	65.65	62.93
15000-15249	123232	6409	1.76	62.19	63.04
14750-14999	235955	11403	3.14	60.43	57.30
14500-14749	213341	10616	2.93	57.29	61.47
14250-14499	186833	9234	2.54	54.37	58.52
14000-14249	250946	11858	3.26	51.82	51.17
13750-13999	265173	13173	3.62	48.56	53.96
13500-13749	236395	10238	2.82	44.94	57.60
13250-13499	157276	7766	2.13	42.12	52.95
13000-13249	165136	8479	2.32	39.99	49.35
12750-12999	135766	6853	1.89	37.67	50.09
12500-12749	149218	9927	2.73	35.86	55.71
12250-12499	142567	7125	1.96	33.13	45.34
12000-12249	134599	7009	1.93	31.15	60.75
11750-11999	150256	7511	2.07	29.22	37.59
11500-11749	151526	7662	2.11	27.15	67.95
11250-11499	112014	5740	1.58	25.04	53.18
11000-11249	111293	5686	1.56	23.46	29.11
10750-10999	232597	11663	3.21	21.90	40.56
10500-10749	263206	12544	3.45	18.69	10.44
10250-10499	149144	7169	1.97	15.24	32.06
10000-10249	104520	5329	1.47	13.27	62.43
9750-9999	163613	7904	2.17	11.80	37.02
9500-9749	47251	4212	1.16	9.63	11.91
9250-9499	45818	2226	0.61	8.46	40.92
9000-9249	149422	7499	2.06	7.85	35.36
8750-8999	83776	4186	1.15	5.79	18.83
8500-8749	51992	2553	0.70	4.64	27.75
8250-8499	63031	3115	0.86	3.94	24.10
8000-8249	63452	3185	0.88	3.08	19.17
7750-7999	53157	2653	0.74	2.20	54.06
7500-7749	0	0	0.0	1.46	0.0
7250-7499	59314	3121	0.86	1.46	70.83
7000-7249	29916	1538	0.42	0.60	13.47
6750-6999	0	0	0.0	0.18	0.0
6500-6749	0	0	0.0	0.18	0.0
6250-6499	0	0	0.0	0.18	0.0
6000-6249	0	0	0.0	0.18	0.0
5750-5999	10618	653	0.18	0.18	0.18

Selected Items

[illegible]

[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]

Enrollment III Current Expenditure Per Classroom Unit, 1969-1970



EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			PERCENT OF REVENUE FROM LOCAL SOURCES
		NUMBER	PERCENT	CUMULATIVE PERCENT	
TOTAL	7100173	340975	100.00		54.06
$25000 & OVER	249276	11016	3.20	100.00	71.01
24750-24999	13926	606	0.17	96.72	97.76
24500-24749	5031	271	0.08	96.55	51.99
24250-24499	26271	1202	0.33	96.48	52.14
24000-24249	5624	105	0.03	96.15	[illegible]
23750-23999	47501	2301	0.66	96.12	[illegible]
23500-23749	5169	262	0.07	95.48	47.21
23250-23499	13150	969	0.27	95.41	64.57
23000-23249	6791	261	0.07	95.14	31.10
22750-22999	7665	349	0.10	95.07	[illegible]
22500-22749	26562	1225	0.36	94.97	74.45
22250-22499	27577	1330	0.37	94.61	76.06
22000-22249	22695	1187	0.33	94.24	45.16
21750-21999	51575	2562	0.71	93.91	65.60
21500-21749	11091	633	0.18	93.20	74.00
21250-21499	26559	1221	0.36	93.05	65.90
21000-21249	90191	2892	0.80	92.72	46.27
20750-20999	92977	2479	0.69	91.92	67.02
20500-20749	27267	1335	0.37	91.23	51.00
20250-20499	55666	2810	0.78	90.86	50.92
20000-20249	31967	1656	0.46	90.08	77.02
19750-19999	66693	2255	0.63	89.62	66.01
19500-19749	61959	2061	0.57	88.99	24.06
19250-19499	53728	1069	0.85	88.43	61.91
19000-19249	109669	5230	1.45	87.58	60.08
18750-18999	96219	4846	1.29	86.13	63.95
18500-18749	76670	3756	1.26	84.84	56.23
18250-18499	37690	1905	0.50	83.58	76.58
18000-18249	83233	4011	1.11	83.30	70.19
17750-17999	26169	1226	0.36	82.19	61.11
17500-17749	105522	5616	1.50	81.86	67.95
17250-17499	88898	4309	1.21	80.36	72.10
17000-17249	69355	3421	0.95	79.13	70.27
16750-16999	109505	5706	1.53	78.18	69.00
16500-16749	51341	2582	0.72	76.50	62.22
16250-16499	107316	5193	1.44	75.88	55.15
16000-16249	136530	6877	1.85	74.42	50.58
15750-15999	143609	7151	1.90	72.57	82.03
15500-15749	153793	7568	2.23	70.59	61.20
15250-15499	113516	5219	1.64	69.10	62.12
15000-15249	127769	6161	1.76	66.91	67.61
14750-14999	176429	8255	2.32	65.16	53.92
14500-14749	192407	9015	2.50	62.86	53.31
14250-14499	172673	9643	2.35	60.36	[illegible]
14000-14249	168901	8443	2.36	57.79	50.62
13750-13999	160115	8151	2.26	55.65	57.17
13500-13749	197735	9130	2.53	53.39	56.62
13250-13499	268693	13746	3.81	50.86	61.15
13000-13249	217772	10533	2.92	47.05	52.05
12750-12999	172959	8410	2.34	44.13	60.00
12500-12749	179059	8851	2.46	41.77	49.10
12250-12499	136640	5139	1.42	39.28	47.66
12000-12249	91103	4476	1.25	37.88	48.10
11750-11999	187750	5383	2.49	36.61	66.00
11500-11749	199396	9176	2.55	34.01	30.19
11250-11499	105191	9322	2.59	31.47	61.09
11000-11249	199875	9540	2.65	28.89	50.31
10750-10999	152627	7303	[illegible]	26.39	37.90
10500-10749	135542	5401	2.06	24.45	30.71
10250-10499	236069	13350	2.07	21.79	32.70
10000-10249	126129	6335	1.76	19.91	36.31
9750-9999	121217	6093	1.65	17.15	33.60
9500-9749	87623	4517	1.25	15.46	34.16
9250-9499	[illegible]	7062	1.96	14.21	38.21
9000-9249	139662	5560	1.56	12.25	25.90
8750-8999	42762	5032	1.60	10.71	66.16
8500-8749	42273	3160	0.88	9.32	27.22
8250-8499	63922	3310	0.93	8.44	30.00
8000-8249	86691	4266	1.18	7.52	27.30
7750-7999	89977	3871	1.07	6.36	25.81
7500-7749	29551	1421	0.39	5.26	22.30
7250-7499	79466	4075	1.13	4.87	26.32
7000-7249	72199	3450	1.01	3.76	20.29
6750-6999	15567	1041	0.29	2.73	19.72
6500-6749	63791	1377	0.35	2.46	47.02
6250-6499	[illegible]	2617	[illegible]	1.59	35.49
6000-6249	4521	431	0.12	0.92	54.46
5750-5999	22775	1612	0.45	0.76	26.92
5500-5749	0	0	0.0	0.20	0.0
5250-5499	0	0	0.0	0.20	0.0
5000-5249	7982	576	[illegible]	0.20	11.19
4750-4999	0	0	0.0	0.14	0.0
4500-4749	0	0	0.0	0.14	0.0
4250-4499	0	0	0.0	0.14	0.0
4000-4249	0	0	0.0	0.14	0.0
3750-3999	0	0	0.0	0.14	0.0
3500-3749	3961	492	0.14	0.14	17.86

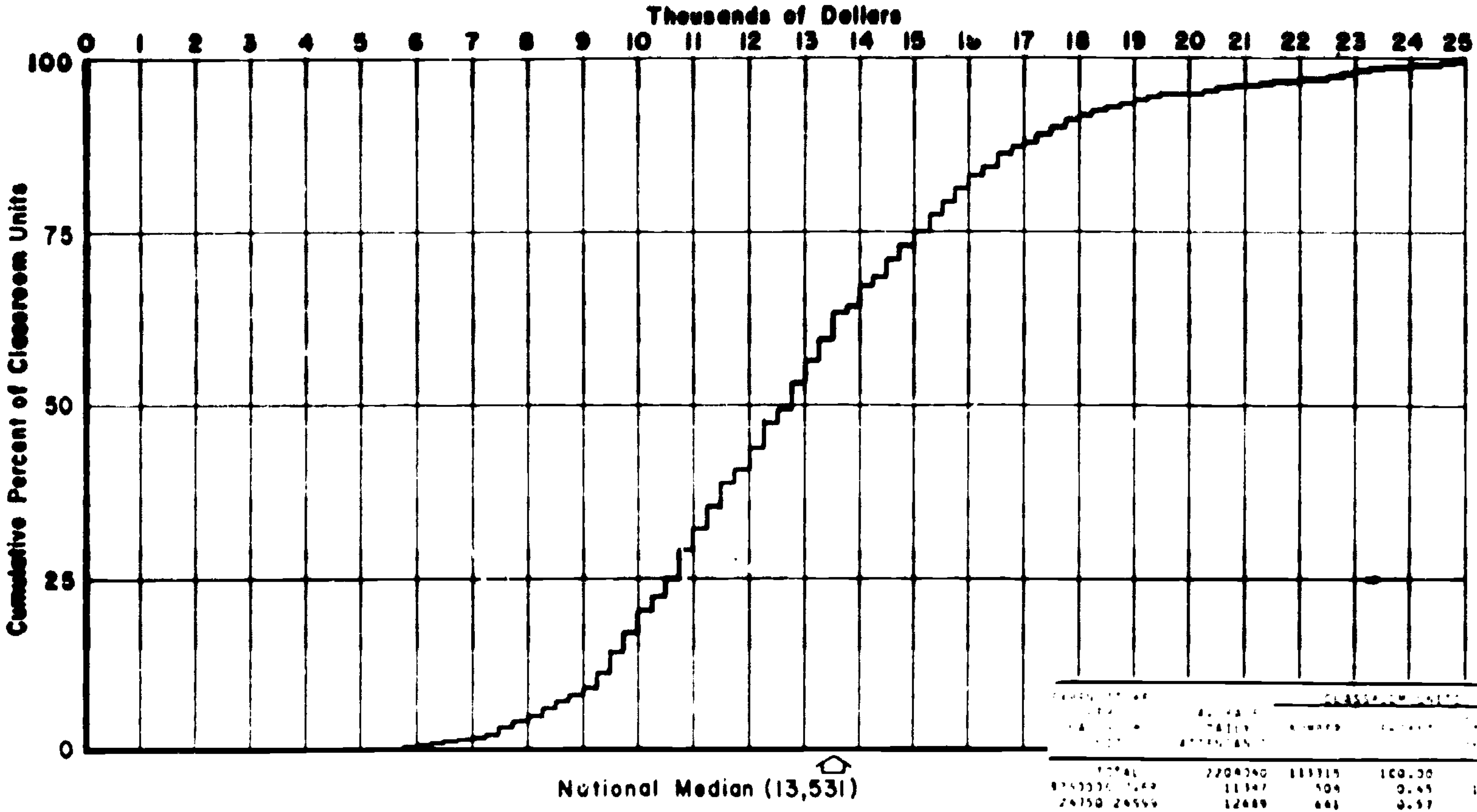
Selected Items

[illegible]

[illegible]	[illegible]
AT THE 90TH PERCENTILE	[illegible]
AT THE 75TH PERCENTILE	[illegible]
AT THE 60TH PERCENTILE	[illegible]
MEDIAN FOR ENROLLMENT III	13635
AT THE 25TH PERCENTILE	10965
AT THE 10TH PERCENTILE	[illegible]
AT THE 1ST PERCENTILE	[illegible]
[illegible]	[illegible]
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	[illegible]
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR ENROLLMENT III	[illegible]
TO THE NATIONAL MEDIAN	[illegible]
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR ENROLLMENT III	10.04
TO THE NATIONAL MEDIAN	10.51

Enrollment IV

Current Expenditure Per Classroom Unit, 1969-1970

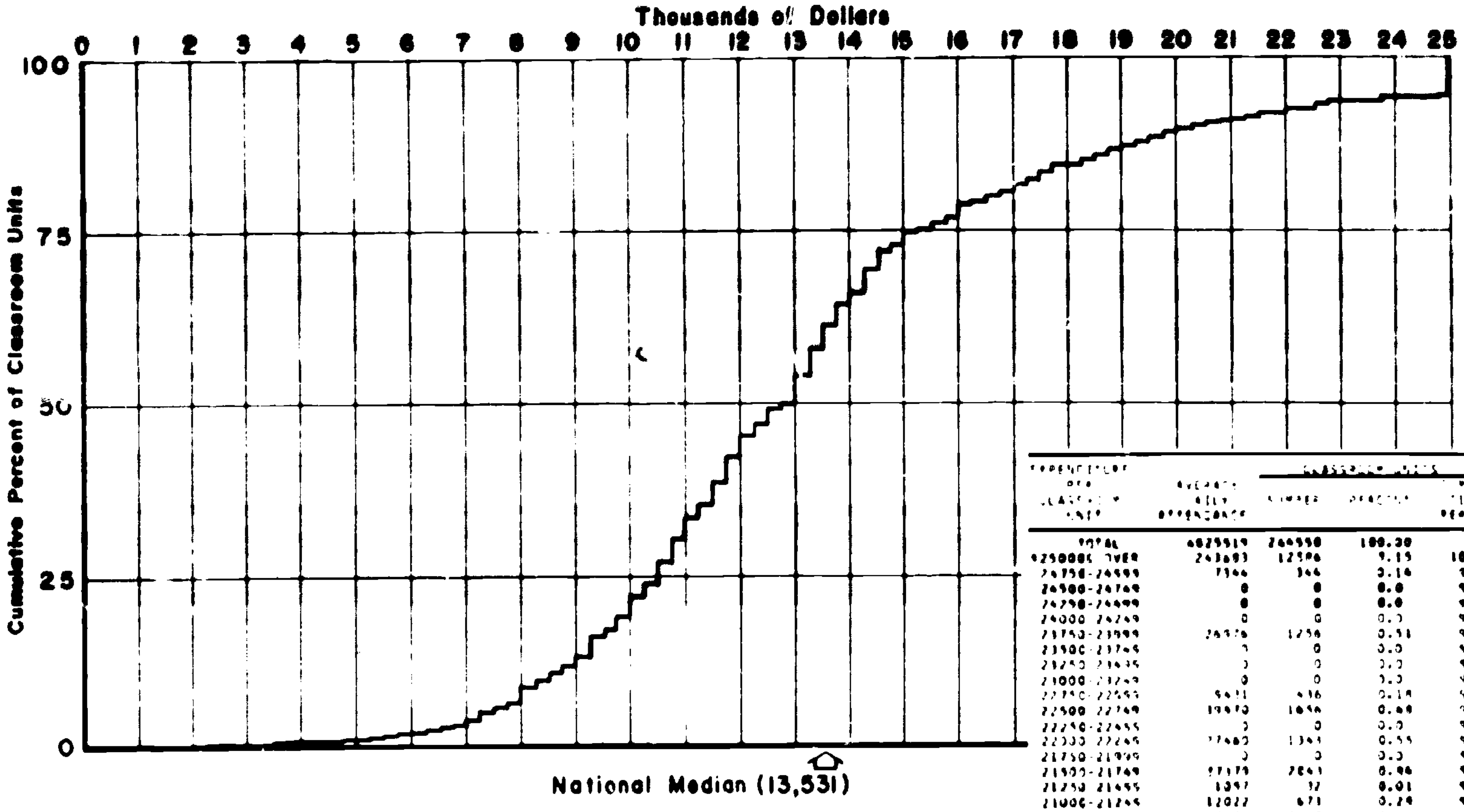


[illegible]	[illegible]	CLASSROOM UNITS			[illegible]
	[illegible]	NUMBER	PERCENT	[illegible]	[illegible]
TOTAL	2204240	111315	100.00		57.75
[illegible]	11347	509	0.45	100.00	75.12
24750-24999	12689	641	0.57	99.55	90.32
24500-24749	4021	217	0.19	98.98	88.31
24250-24499	0	0	0.0	98.79	0.0
24000-24249	3948	180	0.16	98.79	88.73
23750-23999	0	0	0.0	98.63	0.0
23500-23749	7556	427	0.38	98.63	55.35
23250-23499	6522	236	0.21	98.26	72.18
23000-23249	7621	241	0.21	98.05	79.86
22750-22999	5843	476	0.42	97.81	83.48
22500-22749	10381	586	0.52	97.40	50.70
22250-22499	0	0	0.0	96.87	0.0
22000-22249	4612	233	0.21	96.87	25.07
21750-21999	0	0	0.0	96.66	0.0
21500-21749	4705	171	0.15	96.66	67.16
21250-21499	7013	302	0.27	96.51	64.65
21000-21249	0	0	0.0	96.25	0.0
20750-20999	6842	258	0.26	96.25	81.71
20500-20749	13096	496	0.44	95.90	78.91
20250-20499	31452	1467	1.31	95.55	78.16
20000-20249	0	0	0.0	94.24	0.0
19750-19999	0	0	0.0	94.24	0.0
19500-19749	3878	193	0.17	94.24	75.86
19250-19499	15426	435	0.38	94.07	75.06
19000-19249	13028	498	0.44	93.68	86.72
18750-18999	11314	551	0.49	93.24	82.07
18500-18749	7811	360	0.32	92.76	55.65
18250-18499	17112	856	0.76	92.44	88.05
18000-18249	13533	454	0.40	91.68	72.35
17750-17999	21216	1033	0.91	90.88	58.27
17500-17749	14640	718	0.65	89.97	65.27
17250-17499	35456	1496	1.32	89.32	66.79
17000-17249	13521	671	0.59	88.00	55.01
16750-16999	31627	1712	1.51	87.40	75.31
16500-16749	46314	2274	1.57	85.87	62.12
16250-16499	31839	1591	1.40	83.91	65.15
16000-16249	41205	2061	1.92	82.57	62.78
15750-15999	37909	1600	1.41	80.72	62.67
15500-15749	58772	2959	2.61	79.31	61.71
15250-15499	41314	2077	1.92	76.65	63.46
15000-15249	34982	1793	1.57	74.89	61.05
14750-14999	49127	2466	2.19	73.31	61.96
14500-14749	65350	3242	2.90	71.11	55.19
14250-14499	39351	1579	1.75	68.23	61.31
14000-14249	62618	3192	2.82	66.45	61.99
13750-13999	23499	1226	1.34	63.67	50.42
13500-13749	77891	3503	3.46	62.59	50.48
13250-13499	62631	3227	2.85	59.16	55.65
13000-13249	91359	4139	3.65	56.30	57.81
12750-12999	78107	4139	3.65	52.66	56.21
12500-12749	39535	1981	1.75	48.97	55.37
12250-12499	49467	4590	4.05	47.26	58.55
12000-12249	61315	3227	2.85	41.19	53.96
11750-11999	54503	2946	2.60	40.36	50.05
11500-11749	62509	3376	2.93	37.76	56.27
11250-11499	73506	3889	3.43	34.81	67.39
11000-11249	90316	2424	2.12	31.37	68.96
10750-10999	87751	4651	4.10	29.06	57.05
10500-10749	55201	3036	2.68	24.95	49.66
10250-10499	59771	3125	2.76	22.27	34.12
10000-10249	68117	3639	3.33	19.51	65.27
9750- 9999	49056	2505	2.27	16.49	35.86
9500- 9749	69391	3572	3.15	14.26	40.54
9250- 9499	39741	2115	1.87	11.11	38.95
9000- 9249	27738	1489	1.31	9.25	38.21
8750- 8999	27183	1477	1.30	7.93	36.16
8500- 8749	22263	1216	1.07	6.63	37.18
8250- 8499	14314	755	0.67	5.56	31.10
8000- 8249	19816	1016	0.91	4.89	31.36
7750- 7999	18935	1069	0.94	3.98	40.48
7500- 7749	18240	947	0.84	3.03	36.67
7250- 7499	5041	326	0.29	2.20	38.68
7000- 7249	2684	149	0.13	1.91	31.62
6750- 6999	7731	436	0.38	1.78	45.38
6500- 6749	13519	901	0.80	1.39	18.14
6250- 6499	2504	152	0.13	0.60	36.21
6000- 6249	6767	140	0.11	0.46	27.59
5750- 5999	3304	173	0.15	0.15	65.87

Selected Items

[illegible]

Enrollment V Current Expenditure Per Classroom Unit, 1969-1970

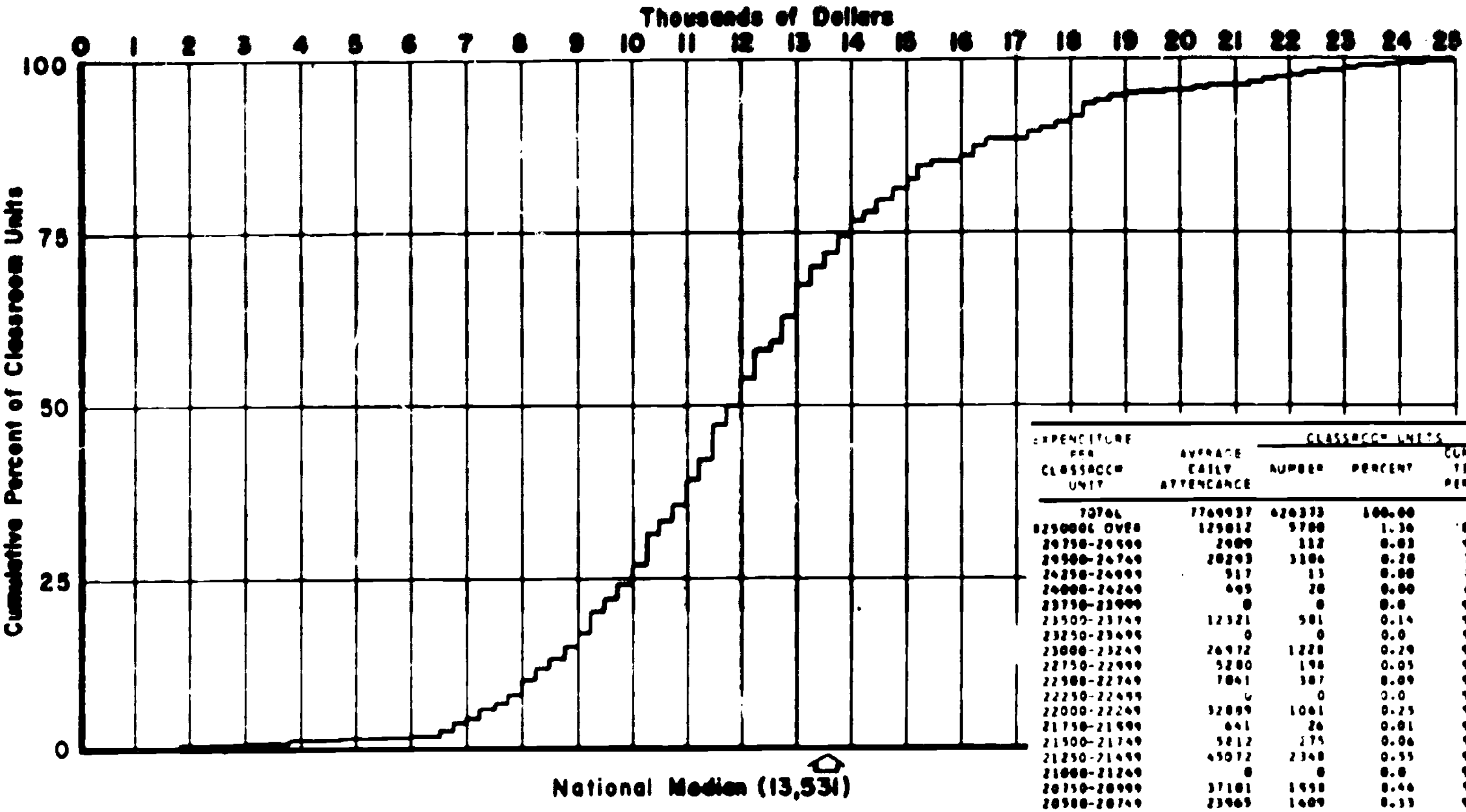


EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS			PERCENT OF REVENUE FROM LOCAL SOURCES
		NUMBER	PERCENT	CUMULATIVE PERCENT	
TOTAL	4825519	264550	100.00		53.43
$25000 & OVER	243693	12586	4.15	100.00	65.19
24750-24999	7366	366	0.14	95.85	90.44
24500-24749	0	0	0.0	95.71	0.0
24250-24499	0	0	0.0	95.71	0.0
24000-24249	0	0	0.0	95.71	0.0
23750-23999	26376	1256	0.51	95.71	80.41
23500-23749	0	0	0.0	95.20	0.0
23250-23499	0	0	0.0	95.20	0.0
23000-23249	0	0	0.0	95.20	0.0
22750-22999	9611	416	0.18	95.20	89.13
22500-22749	19970	1056	0.40	95.02	82.60
22250-22499	0	0	0.0	93.34	0.0
22000-22249	17602	1363	0.55	93.34	51.57
21750-21999	0	0	0.0	92.79	0.0
21500-21749	97179	2641	0.99	92.79	56.91
21250-21499	1397	32	0.01	91.80	86.41
21000-21249	12022	671	0.24	91.79	93.49
20750-20999	80183	3783	1.35	91.55	50.78
20500-20749	1326	32	0.01	90.20	63.07
20250-20499	22136	1030	0.39	90.19	78.79
20000-20249	19861	867	0.33	89.80	79.60
19750-19999	15762	787	0.30	89.47	80.76
19500-19749	27161	1306	0.51	88.96	80.57
19250-19499	67125	3001	1.23	88.45	66.27
19000-19249	12623	603	0.25	87.22	79.31
18750-18999	7561	321	0.13	86.97	65.10
18500-18749	61623	[illegible]	1.27	86.84	63.43
18250-18499	11107	690	0.29	85.57	71.58
18000-18249	0	0	0.0	85.28	0.0
17750-17999	21522	1118	0.46	85.28	62.70
17500-17749	59751	3190	1.31	84.83	63.36
17250-17499	46859	2044	0.86	83.52	76.35
17000-17249	49197	2620	1.07	82.65	47.10
16750-16999	72556	3741	1.53	81.62	56.00
16500-16749	36977	1886	0.65	80.09	74.15
16250-16499	26149	1261	0.52	79.61	81.26
16000-16249	84482	4697	1.67	78.09	83.48
15750-15999	26685	1369	0.55	77.22	61.13
15500-15749	67806	2263	0.92	76.67	55.41
15250-15499	21358	1032	0.41	75.76	60.70
15000-15249	106881	4971	2.06	75.35	66.67
14750-14999	91617	4041	1.67	73.29	61.28
14500-14749	[illegible]	7065	2.48	71.62	67.17
14250-14499	117110	6459	2.43	69.14	57.77
14000-14249	116651	5891	2.41	66.71	56.40
13750-13999	141192	7470	2.57	64.30	66.25
13500-13749	[illegible]	[illegible]	3.23	61.73	51.40
13250-13499	215922	10703	4.10	57.99	65.33
13000-13249	147491	5174	1.79	53.83	55.66
12750-12999	95553	2785	1.16	49.05	54.37
12500-12749	91276	4312	1.93	49.73	53.49
12250-12499	171049	6461	2.46	46.79	49.36
12000-12249	174452	6299	2.58	44.39	46.72
11750-11999	177013	9266	3.70	41.80	45.13
11500-11749	160547	7267	2.74	38.07	44.0
11250-11499	96612	4796	1.96	35.36	55.59
11000-11249	169661	8846	3.42	33.18	55.93
10750-10999	166983	7181	3.01	27.60	46.61
10500-10749	126561	6636	2.43	26.67	35.76
10250-10499	134665	5673	2.24	23.06	61.54
10000-10249	[illegible]	6410	2.47	21.40	35.79
9750-9999	116700	5823	2.19	19.43	19.23
9500-9749	96376	4213	1.71	17.25	34.50
9250-9499	135561	[illegible]	2.19	15.52	35.67
9000-9249	61115	2115	0.87	13.36	40.14
8750-8999	66761	3662	1.41	12.48	63.91
8500-8749	21161	1216	0.50	11.07	31.54
8250-8499	96935	4674	1.91	10.57	26.76
8000-8249	97769	4717	1.94	8.66	25.36
7750-7999	26131	1281	0.51	6.72	33.01
7500-7749	69019	3501	1.43	6.20	28.06
7250-7499	21921	1005	0.41	4.77	28.96
7000-7249	46972	2812	1.15	4.36	23.03
6750-6999	3653	255	0.12	3.21	40.92
6500-6749	13212	671	0.24	3.09	19.33
6250-6499	9146	444	0.19	2.91	48.43
6000-6249	19272	1216	0.50	2.42	45.46
5750-5999	9744	65	0.27	2.12	31.71
5500-5749	17264	1054	0.45	1.99	27.60
5250-5499	7557	576	0.23	1.45	16.23
5000-5249	0	0	0.0	1.15	0.0
4750-4999	34613	2456	1.05	1.19	13.78
4500-4749	0	0	0.0	0.11	0.0
4250-4499	0	0	0.0	0.11	0.0
4000-4249	0	0	0.0	0.11	0.0
3750-3999	667	91	0.04	0.11	49.79
3500-3749	379	57	0.02	0.07	50.12
3250-3499	0	0	0.0	0.05	0.0
3000-3249	0	0	0.0	0.05	0.0
2750-2999	0	0	0.0	0.01	0.0
2500-2749	0	0	0.0	0.05	0.0
2250-2499	591	116	0.05	0.05	61.08

Selected Items

[illegible]

Enrollment VI Current Expenditure Per Classroom Unit, 1969-1970



EXPENDITURE PER CLASSROOM UNIT	AVERAGE DAILY ATTENDANCE	CLASSROOM UNITS NUMBER	PERCENT	CUMULATIVE PERCENT	PERCENT OF REVENUE FROM LOCAL SOURCES
TOTAL	7769937	420373	100.00		56.01
$25000 & OVER	125012	5700	1.36	100.00	82.02
24750-24999	2909	112	0.03	98.64	37.61
24500-24749	20293	1106	0.26	98.62	72.57
24250-24499	517	13	0.00	98.36	56.29
24000-24249	495	20	0.00	98.34	84.95
23750-23999	0	0	0.0	98.33	0.0
23500-23749	12321	581	0.14	98.33	70.23
23250-23499	0	0	0.0	98.20	0.0
23000-23249	26972	1228	0.29	98.20	85.93
22750-22999	5200	198	0.05	97.91	75.97
22500-22749	7041	387	0.09	97.86	70.22
22250-22499	0	0	0.0	97.77	0.0
22000-22249	32099	1061	0.25	97.77	70.23
21750-21999	641	26	0.01	97.52	74.81
21500-21749	5812	275	0.06	97.51	84.49
21250-21499	45072	2348	0.55	97.45	43.67
21000-21249	0	0	0.0	96.90	0.0
20750-20999	37101	1958	0.46	96.90	46.60
20500-20749	23965	1409	0.33	96.54	79.19
20250-20499	52207	2733	0.64	96.13	40.58
20000-20249	39724	1905	0.45	95.47	67.05
19750-19999	20575	1441	0.34	95.02	21.20
19500-19749	10125	884	0.21	94.68	85.70
19250-19499	38739	2027	0.48	94.48	27.70
19000-19249	49057	2502	0.59	94.00	80.30
18750-18999	47299	2327	0.55	93.41	41.79
18500-18749	12740	730	0.17	92.87	81.60
18250-18499	20998	1050	0.25	92.70	84.32
18000-18249	37930	2143	0.50	92.45	82.77
17750-17999	90316	4387	1.03	91.95	57.40
17500-17749	65944	3236	0.76	90.92	76.32
17250-17499	36681	1887	0.44	90.16	66.36
17000-17249	18570	905	0.21	89.72	77.91
16750-16999	47461	2325	0.55	89.50	75.03
16500-16749	39291	1964	0.46	88.96	73.35
16250-16499	80277	4095	0.96	88.50	61.10
16000-16249	59096	2974	0.70	87.54	69.91
15750-15999	62711	3302	0.77	86.84	55.69
15500-15749	50591	2602	0.61	86.06	72.33
15250-15499	152760	7010	1.83	85.45	70.30
15000-15249	84370	4513	1.06	83.62	72.60
14750-14999	103027	9689	2.27	82.56	50.91
14500-14749	152705	8177	1.92	80.29	64.93
14250-14499	109354	5338	1.25	78.37	64.75
14000-14249	204393	10895	2.56	77.12	63.08
13750-13999	153274	8014	1.88	74.57	63.13
13500-13749	190608	9844	2.31	72.69	60.15
13250-13499	313504	16176	3.79	70.38	53.50
13000-13249	243384	12587	3.04	66.58	55.69
12750-12999	336719	17868	4.19	63.54	52.97
12500-12749	144425	7725	1.81	59.35	59.17
12250-12499	301226	15919	3.73	57.54	53.13
12000-12249	257066	14006	3.28	53.81	43.74
11750-11999	255030	16979	3.89	50.92	57.65
11500-11749	347052	19111	4.40	46.03	50.00
11250-11499	205770	12005	2.82	42.15	49.79
11000-11249	265937	14590	3.41	39.33	46.65
10750-10999	245501	13630	3.20	35.92	55.15
10500-10749	146301	8200	1.94	32.72	41.30
10250-10499	257013	14507	3.42	30.78	56.61
10000-10249	225602	12327	2.89	27.36	36.01
9750- 9999	221367	11667	2.74	24.47	39.93
9500- 9749	142258	8870	2.09	21.73	40.16
9250- 9499	192606	10974	2.58	19.65	48.08
9000- 9249	136910	7662	1.80	17.15	35.20
8750- 8999	129485	7251	1.70	15.35	43.62
8500- 8749	84998	4967	1.17	13.65	41.83
8250- 8499	163144	9557	2.24	12.49	37.65
8000- 8249	85731	6914	1.62	10.25	30.63
7750- 7999	100041	6099	1.43	8.62	36.62
7500- 7749	81307	4669	1.10	7.19	35.03
7250- 7499	109604	6734	1.58	6.10	32.19
7000- 7249	32563	1964	0.46	4.52	39.92
6750- 6999	47515	3101	0.73	4.06	37.71
6500- 6749	50004	3409	0.80	3.33	36.02
6250- 6499	22165	1342	0.31	2.53	62.30
6000- 6249	15234	1307	0.31	2.22	54.71
5750- 5999	13097	840	0.20	1.91	25.95
5500- 5749	12940	860	0.20	1.71	32.66
5250- 5499	5088	412	0.10	1.51	47.40
5000- 5249	5784	419	0.10	1.41	32.01
4750- 4999	8050	1071	0.25	1.31	30.82
4500- 4749	732	80	0.02	1.06	90.21
4250- 4499	312	23	0.01	1.04	61.40
4000- 4249	970	85	0.02	1.04	42.06
3750- 3999	15197	3575	0.84	1.02	36.50
3500- 3749	0	0	0.0	0.18	0.0
3250- 3499	379	57	0.01	0.18	53.36
3000- 3249	2206	262	0.06	0.17	40.03
2750- 2999	0	0	0.0	0.11	0.0
2500- 2749	309	88	0.02	0.11	51.79
2250- 2499	0	0	0.0	0.08	0.0
2000- 2249	1367	200	0.07	0.08	52.96
1750- 1999	331	73	0.02	0.02	38.58

Selected Items

CLASSROOM EXPENDITURE LEVELS

HIGH	156219
AT THE 98TH PERCENTILE	23145
AT THE 90TH PERCENTILE	17359
AT THE 75TH PERCENTILE	14067
MEDIAN FOR ENROLLMENT VI	11961
AT THE 25TH PERCENTILE	10005
AT THE 10TH PERCENTILE	8226
AT THE 2ND PERCENTILE	6008
LOW	1944
TOTAL CURRENT EXPENDITURE FOR ALL CLASSROOM UNITS	5307972000
ADDITIONAL AMOUNTS REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR ENROLLMENT VI	487823183
TO THE NATIONAL MEDIAN	980596631
PERCENT OF CURRENT EXPENDITURE REQUIRED TO RAISE LOWER CLASSROOM UNITS	
TO THE MEDIAN FOR ENROLLMENT VI	9.18
TO THE NATIONAL MEDIAN	18.75

Table 43 summarizes expenditure data by **size of school system and indicates the pupil load which the programs must serve. In general, the larger systems spend more per** classroom unit and have higher expenditures per pupil, with the lowest expenditures per pupil prevailing in systems of moderate size, from 2,500 to 4,999 pupils enrolled. This suggests that costs of education may follow a U-shaped curve; both bigness and smallness create additional costs. In this light, some have advocated the need for a correction in State-aid formulas not only for sparsity but also for density or for the inherent factors in these extreme conditions. Again, one should note that there may be price differentials in educational expenditures among size groups and that this analysis has been done in un-adjusted dollars.

In the evaluation of the expenditures of an individual school system, the data are not adjusted for differences in price that most probably occur among school systems. While there is presumptive evidence that price differentials are not very great, and also that quality rises as expenditures increase, both aspects need further research.

Systems, Classroom Units, and Expenditure Levels

Relationships among the numbers of systems, numbers of classroom units, and expenditures for education may be observed in tables 40 and 43. The large numbers of small school systems have low responsibilities in terms of the number of pupils served and the amount of public education money they spend. At the opposite extreme, a small number of large systems have responsibilities for serving a large number of pupils and for expending the major portion of the funds for education. Between these extremes, the proportion of school expenditures in relation both to the number of systems and the number of classroom units increases from interval to interval as the size of the systems increases.

Additional study of tables 40 and 43 shows that the systems with a fall enrollment above 10,000 expend almost 50 percent of the total operating expenditure in the United States. However, these large systems account for only 4.29 percent of the 17,000 public school systems of the Nation that operate schools and have approximately 47 percent of the average daily attendance; and they operate over 46 percent of the classroom units. All the school systems having 5,000 or more pupils enrolled account for only 10.61 percent of the school systems of the Nation, while they expend 66.36 percent of all funds for operating schools. In contrast, the smaller school systems, which have fewer than 300 children in fall enrollment, expend about 18 percent of the national total operating expenditure. In this group, however, there are nearly 33 percent of the Nation's operating school systems. The total average daily attendance for these smaller systems is slightly less than 19 percent of the national total, and they account for about 20 percent of the classroom units.

Locating Individual School Systems

School administrators and school board members, as well as others, may want to compare the expenditure level of local school systems to the profile for their State. This comparison may also be made for expenditures by size of school system. Data presented in the appendix make it possible to calculate the expenditure level of any local school system.

Comparison of individual school systems with both their position in the State and their position in enrollment size groups is important. For instance, while the position of the large cities in the Southern States is generally located near the top of the State profile, these large cities rank toward the bottom of the profile for enrollment group 25,000 or more. Similar conditions can be observed for other groups of school systems. Such a comparison reveals that there may be price differentials in education among various parts of the country as well as among enrollment size groups. The two-fold comparison assists in uncovering some of the differences in expenditures due to price differentials.

Table 43. – Expenditures and attendance of school systems of various sizes: 1969–70, United States

Enrollment as of Fall 1970	Current expenditure of classrooms			Average expenditure per classroom unit		Average daily attendance per classroom unit	Average current expenditure less transportation per pupil in average daily attendance
	Amount	Percent	Cumulative percent	Amount	Percent of national average		
1	2	3	4	5	6	7	8
UNITED STATES	$30,247,336,600	100.00	-	$14,208	100.00	19.4	$731.24
25,000 and over	9,661,090,477	31.94	100.00	15,568	109.57	19.5	797.13
10,000-24,999	5,310,021,190	17.56	68.06	14,606	102.80	20.1	727.75
5,000-9,999	5,104,225,915	16.87	50.50	14,156	99.63	19.9	712.07
2,500-4,999	1,506,201,859	4.98	33.63	13,292	93.55	19.5	682.34
300-2,499	3,357,924,359	11.10	28.65	13,731	96.64	19.7	695.95
1-299	5,307,872,800	17.55	17.55	12,449	87.62	18.2	683.26

Summary

Not all children in the same enrollment size group receive the same amount of expenditures per pupil. The wide variation in expenditure per classroom unit can be attributed to finance plans of the State in which the school systems are located and the type of system organization.

In general, the larger systems spend more per classroom unit and have more pupils per classroom. These large school systems raise more money from their own sources than any size system except those with an enrollment below 300. This indicates that by and large the higher median expenditures of the largest enrollment size group are from funds obtained through their own effort. Median expenditures decline from the largest to the smallest enrollment size group, and the lowest expenditure amount also tends to become smaller as system size decreases.

APPENDIX

Survey and Sampling Procedures

Specific details on the procedure and methods of collecting, analyzing, and interpreting information received are described herein. The method of determining the number of classroom units in a school system is of particular interest and use to local school officials in determining expenditures per classroom unit for their school systems so that they can compare the performance of their system with other systems in their State and their enrollment size group.

Concepts

The major concepts used in this study are generally either self-explanatory or apparent from their use in the text. This is not true for the major variable in this study, "current expenditures, less transportation, per classroom unit." Distributions for this variable were obtained for each State, the Nation, and six enrollment size groups to identify selected percentile points.

Current Expenditures Less Transportation

The total of all current expenditures made during the school year 1969-70 by local school systems include the hundred series of accounts from 100, Administration, through 800, Fixed Charges, as indicated by *Financial Accounting for Local and State School Systems, Handbook II.*[1] The major difference between total current expenditures normally reported and those in this report is the exclusion of the 500 series;[2] that is, expenditures for pupil transportation. Transportation expenditures are excluded because they vary widely among school systems. Since the purpose of this report is to provide data on the variations of school system expenditures related to instruction, the exclusion of transportation expenditures makes for greater comparability in the figures compared.

Classroom Units

In the study of variation of expenditures among school systems and among States, school finance experts have developed methods of weighting pupils to reflect differences in costs beyond the control of local school systems. Various types of weightings exist in State-aid laws, and the differences among States are vast. For a national study, it is necessary to devise a national standard which takes into account variations in factors which affect per-pupil costs. The classroom unit has been the standard measure used by school finance experts since the National Survey of School Finance because this measure accounts for the difference both (1) between elementary and secondary school expenditures by weighting each level by the number of pupils in average daily attendance per teacher and by the difference in average salary in secondary and elementary levels, and (2) among schools of different size by permitting fewer pupils per teacher in smaller schools.

The National Survey of School Finance evaluated various means of placing educational expenditures on a comparable basis and concluded that a classroom unit, or weighted pupils in average daily attendance, was the best available measure. "Classroom unit" is statistically like weighted pupils in average daily attendance. A difference arises merely in the magnitude of the numbers which result.

In the present study, a classroom unit for the elementary grades in average-size schools would be the same as 25.9 pupils in average daily attendance, and a classroom unit for the secondary schools in average-size schools would be the same as 21.7 pupils in average daily attendance. This latter figure makes allowance for the difference in pupil-teacher ratio and the differentials between elementary and secondary school salaries of teachers. If only the pupil-teacher ratio is considered, 23.0 secondary pupils in average-size schools are equal to one classroom unit. The calculation of a classroom unit in this study has this effect by allowing a classroom unit in average-size schools for 26 elementary pupils and 23 secondary pupils. The classroom unit provides a standard, based on the prevailing practice for the Nation, by which to compare expenditures among school systems which vary in enrollment size and the proportion of secondary school pupils. The exact method of calculating classroom units is described in more detail later in the appendix.

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[1] Paul L. Reason and Alpheus L. White. *Financial Accounting for Local and State School Systems, Handbook II.* U.S. Department of Health, Education, and Welfare, Office of Education. Washington: U.S. Government Printing Office, 1957. 235 p.

[2] Ibid., p. 57.

Sampling Procedure and Estimates

The data reported in this study were obtained from a sample of 17,000 local school systems stratified by enrollment size and State for Elementary and Secondary Education General Information System III.[3]

Table 41 in the text shows the breakdown of the universe by State and the six enrollment sizes.

Estimating Procedures

For all school systems in the certainty stratum, the total current expenditure less transportation was divided by the number of classroom units to determine expenditures per classroom unit for each school system. The identical procedure was applied to all noncertainty school systems. In the case of certainty school systems, the number of classroom units used in the distributions in this study was the number of classroom units derived by weighting the average daily attendance reported by organizational level. For noncertainty school systems, the number of classroom units for each school system was inflated by the ratio of total fall enrollment in the enrollment size category to the sum of the fall enrollment for the sampled systems. In other words, the only item inflated for the distribution of expenditures per classroom unit was the number of classroom units.

Sources of Error in the Survey Estimates

The estimates from this survey are subject to sampling variability and may be expected to differ from what would be obtained from a complete count in which identical procedural and measurement techniques were employed. The results are also subject to errors that occurred in the field and in the process of compilation.

Estimates of Cumulative Distribution

The use of estimates of cumulative distribution for each State rather than the mere average requires the sampling procedure to allow for reasonably accurate statements to be made along different points or percentiles of cumulative distribution of each State. In accordance with this requirement, appropriate mathematical expressions were developed for the variance on the percentile estimated based on a sampling by clusters. These proved satisfactory in Monte Carlo trials[4] against population data from three or four States representing different population sizes for 1959–60. According to these estimates, it was expected that within each State the maximum error in the percentile range at the 15th and the 85th percentile 19 out of 20 times would not exceed $200 per classroom unit. This is a conservative estimate because it does not take into account the manifest advantages of the stratification plan which was applied.

Determining Classroom Units

To maintain comparability in the expenditures per classroom unit among school systems, the standard method of calculating classroom units similar to that used in the three previous studies was adopted.

The National Survey of School Finance collected data for elementary and secondary schools. From these data, the survey staff calculated least squares regression lines to yield average pupil-teacher ratios,[5] determined the sizes of schools in terms of pupils to make allowances for sparsity, and obtained the ratio of secondary to elementary average salary of teachers to allow for

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[3] "Appendix A Sample Design and Selection," *Statistics of Local Public School Systems Fall 1970 Staff*, DHEW Publication No. (OE) 73-11415, p 206.

[4] For a description of Monte Carlo trials, see G. H. Orcutt, M. Greenberger, J. Korbel, and A. Rivlin, *Microanalysis of Socio-economic Systems: A Simulation Study*, New York: Harper & Bros., 1962.

[5] Pupil-teacher ratio should not be confused with class size. In several school systems with a pupil-teacher ratio of 22 for secondary grades, the mean class size was 25 and the percentage distribution of classes by size was as follows:

Class size	Percent of classes
0-10	3
11-15	9
16-20	13
21-25	22
26-30	37
31-35	12
36 or more	4

The difference between the mean class size of 25 and pupil-teacher ratio of 22 in the above case and in others could arise merely from the difference in definition of pupils. Class size was measured by average number of pupils enrolled at specified dates. For the pupil-teacher ratio, the number of pupils in average daily attendance (ADA) for the school year was used. Data collected from local school systems usually indicates that ADA averages about 90 percent of enrollment. Thus, in the illustration, 0.9 multiplied by 25 gives 22.5.

An illustration from each of the elementary and secondary grade situations should indicate some other conditions that result in a divergence between class size and pupil-teacher ratio. If an elementary school has 1 teacher for each of 8 grades and 30 pupils per grade, class size and the pupil-teacher ratio would be 30. If this elementary school added an art and a music teacher, the class size would remain at 30, but the pupil-teacher ratio would fall to 24.

In a high school where the teachers teach 5 classes while the students take 6 courses, the class size with 450 pupils and 15 teachers would be 36 pupils on the average, while the pupil-teacher ratio would be 30.

the higher cost of high schools than elementary schools.[6] The national norms for that study were based on practices in 33 States.

Since the National Survey of School Finance, the Office of Education has continued, on a decennial basis for 1939–40,[7] 1949–50,[8] 1959–60,[9] and 1969–70, the collection of such data to construct expenditures per classroom unit. The development of classroom units is merely one step, but a necessary one, in comparing expenditures per classroom unit among school systems and States.

When the National Survey of School Finance made the study in 1931–32, only nine States, compared with 35 States in 1959–60, used the classroom unit as the measure of need in distributing State funds to local school systems. *School Management* has made this technique for comparing school expenditures quite popular, using, since 1961, weighted average daily attendance in each of its annual publications on school expenditures, the January issue. "Expenditure Pupil Units" (EPU) is the term this magazine uses for its measurement of weighted pupils.

National Norms From Prior Studies

Table A shows the changes that have occurred in the past four decades in the weighting to obtain classroom units. The present effort is more directly comparable with that of Mort and Lawler in 1930–31 than the studies in the years between. In the Mort-Lawler study and the present study, and that for 1959–60, pupil-teacher ratios have been derived from prevailing practice. In the Norton-Lawler and the Hutchins-Munse studies, trends were examined and ratios determined without actually redoing the work done on pupil-teacher ratios in 1930–31. Both Norton and Lawler were directly involved in the 1930–31 study and that for 1939–40, and both served on the advisory committee for 1949–50. Since there was continuity in the investigators for these studies and since observed changes were minor, direct calculation of pupil-teacher ratios was not required.

From table A, the change in the past 40 years in pupil-teacher ratios, ratio of secondary to elementary average salary of teachers, and the weightings of elementary and secondary classroom units can be observed.

The effect of the widespread adoption of a single salary schedule for both elementary and secondary teachers becomes apparent when one finds that the salary differential between secondary and elementary teachers has declined from 1.29 in 1931–32 to 1.06 in 1969–70. The decline has been a continuous process. The increase in the secondary pupil-teacher ratio and then the later decline as apparent in table A has made the total differential between elementary and secondary classroom units the same in 1959–60 as in 1949–50. In both years, it has been 1.22, which is not too different from the 1.25 for 1969–70.

Table A.–Pupil-teacher ratios and weightings of classroom units as found in the decennial studies of expenditures per classroom unit for selected years: 1931–32 to 1969–70, United States

Author	Year of study	Pupil-teacher ratio		Ratio of the average salary of secondary to elementary teachers	Ratio of weight per secondary to elementary classroom units
		Elementary	Secondary		
1	2	3	4	5	6
Mort and Lawler	1930-31 1/	29	22	1.29	1.70
Norton and Lawler	1939-40	27	25	1.23	1.33
Hutchins and Munse	1949-50	2/27	2/25	1.13	1.22
Harrison and McLoone	1959-60	3/26	23	1.09	1.22
McLoone	1969-70	26	22	1.06	1.25

1/Based on data for 33 States.

2/Prevailing practice indicated a decline of 0.8 pupil in the elementary grades and of 1.2 pupils in the secondary grades. However, to present data comparable with 1939-40 data, the same pupil-teacher ratios were used in 1949-50 as 1939-40 to calculate classroom units.

3/Since pupil-teacher ratios were computed by enrollment size, no single figure can be given as the pupil-teacher ratio when there is considerable difference among the larger enrollment sizes. The pupil-teacher ratio typical for most school systems is 26. For fall enrollment size of 25,000 pupils and above, the pupil-teacher ratio is 29, for fall enrollment of from 12,000 to 24,999 pupils, the pupil-teacher ratio is 27.

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[6] Strayer and Haig, in *The Financing of Education in the State of New York*, 1923, found that the difference in cost between high schools and elementary schools was proportionate to difference in salaries paid secondary and elementary teachers after due allowance was made for the greater number of teachers for the sam number of pupils in high schools compared with elementary schools.

[7] John K. Norton and Eugene S. Lawler. *An Inventory of Public School Expenditures in the United States*. A Report of the Cooperative Study of Public School Expenditures, Vols. I and II. Washington: American Council on Education, 1944. 409 p.

[8] Clayton D. Hutchins and Albert R. Munse. *Expenditures for Education at the Midcentury*. U.S. Department of Health, Education, and Welfare, Office of Education. Misc. No. 18. Washington: U.S. Government Printing Office, 1953. 136 p.

Clayton D. Hutchins and Albert R. Munse. *Expenditures for Education at the Midcentury*, Supplement. U.S. Department of Health, Education, and Welfare, Office of Education. Misc. No. 19. Washington: U.S. Government Printing Office, 1954. 40 p.

[9] Forrest W. Harrison and Eugene P. McLoone. *Profiles in School Support*. A Decennial Overview. U.S. Department of Health, Education, and Welfare, Office of Education. Misc. No. 47. Washington: U.S. Government Printing Office, 1965. 162 p.

Determining the Number of Classroom Units in a Local School System

The pupil teacher-ratio in table B for elementary pupils (column 6) and secondary pupils (column 8) for schools of various enrollment sizes was used to determine classroom units. For schools in which fewer than 40 pupils are enrolled, the pupil-teacher ratio for less than 11 pupil schools was used. For schools with more than 40 pupils, the pupil-teacher ratio corresponding to the enrollment size category was used. For school systems with less than a classroom unit for its elementary or its secondary pupils (if there were elementary or secondary pupils enrolled), one classroom unit was allowed. The classroom units for schools were summed for school system totals. Secondary classroom units were weighted by 1.06 to allow for the prevailing practice of higher salary payments to secondary than elementary teachers to give total classroom units for the school system.

Total current expenditures for the school year 1969 70 is determined by summing the 100 series of *Financial Accounting for Local and State School Systems, Handbook II*, from 100 to 800. Since the data used in this report are total current expenditures less transportation, either the 500 series, expenditures for pupil transportation, can be excluded from the sum or subtracted from the sum of total current expenditures which is generally available. Total current expenditures less transportation is then divided by the number of classroom units to determine expenditures per classroom unit in the school system. This figure can be used to locate an individual school system on the profiles of chapters II and VII.

Table B. -Pupil-teacher ratio for selected fall enrollment sizes of schools according to average practice for the Nation in each school size: Fall 1970, United States

Number of pupils	Pupil-teacher ratio									
	Prekindergarten		Kindergarten		Elementary		Secondary		Handicapped	Total
	A	B	A	B	I	II	III	IV		
1	2	3	4	5	6	7	8	9	10	11
TOTAL	17.27	24.64	29.08	44.61	24.22	24.86	20.66	20.83	11.49	22.67
Less than 11 2/	12.35	20.75	18.32	36.36	15.24	18.69	10.05	10.09	8.93	13.39
11 to 15	0	11.00	25.00	20.60	11.00	12.34	8.15	8.46	8.54	10.69
16 to 20	0	0	29.50	52.87	12.59	14.92	8.66	8.25	8.69	11.51
21 to 25	0	17.00	20.00	32.93	13.64	16.74	9.42	9.38	9.20	12.26
26 to 30	9.83	14.12	22.14	60.80	13.06	18.33	8.97	8.76	8.72	11.90
31 to 35	16.00	44.00	17.57	31.51	13.72	17.34	8.19	7.87	8.81	11.99
36 to 40	29.50	75.40	14.57	44.62	14.78	20.11	8.31	8.19	8.77	12.61
41 to 45	16.00	16.66	29.40	37.72	15.40	19.36	8.73	9.22	8.55	12.79
46 to 50	0	31.83	18.87	41.10	16.83	21.00	9.59	9.67	9.29	14.42
51 to 60	7.50	21.23	13.62	37.06	16.66	20.97	9.87	9.87	8.73	13.79
61 to 70	14.00	18.10	20.00	30.32	17.04	21.27	10.69	10.74	9.00	14.42
71 to 80	11.33	32.50	18.54	33.55	18.21	21.60	11.16	11.06	10.19	15.42
81 to 90	23.50	26.66	19.29	36.85	18.87	22.01	11.92	12.06	9.19	16.15
91 to 100	17.75	0	16.64	31.92	19.89	22.72	12.28	12.67	9.26	16.87
101 to 200	15.92	21.68	22.22	39.97	21.51	23.01	14.95	15.16	10.47	19.45
201 to 300	19.10	27.18	27.70	42.01	23.00	23.70	17.00	17.12	11.42	21.57
301 to 400	16.87	25.87	30.49	44.03	23.49	24.00	18.30	18.42	10.83	22.64
401 to 500	17.36	22.96	30.14	45.23	24.13	24.64	19.18	19.33	10.98	23.28
501 to 600	18.53	27.73	29.07	45.60	24.62	25.11	19.95	20.11	10.82	23.75
601 to 700	14.40	23.96	29.19	45.53	25.01	25.48	20.22	20.35	11.53	23.93
Greater than 700	18.96	24.58	30.05	45.72	25.41	25.88	21.57	21.74	12.73	22.82

A - Schools with less than 40 pupils enrolled per teacher.
B - Schools with more than 40 pupils enrolled per teacher.
I - Includes prekindergarten, kindergarten, and handicapped.
II - Excludes prekindergarten, kindergarten, and handicapped.
III - Includes handicapped.
IV - Excludes handicapped.

1/Excludes Maine and New Jersey.
2/This pupil-teacher ratio was used to determine classroom units for all schools with less than 40 pupils.